

**Documentation of statistics for  
Taxes and Duties 2014**

## **1 Introduction**

The purpose of Taxes and Duties is to analyze the tax revenues and the developments in Danish taxes and duties.

The statistics is a useful work of reference for everyone with an interest in- and use for information about Danish taxes and duties.

The statistics were published for the first time in 1976 and have been published annually ever since.

## **2 Statistical presentation**

The statistics provide an overview of the tax revenues and developments in Danish taxes and duties. The statistics is a useful work of reference for everyone with an interest in and use for information about Danish taxes and duties.

### **2.1 Data description**

The statistics provide an overview of the tax revenues and developments in Danish taxes and duties. The statistics is a useful work of reference for everyone with an interest in- and use for information about Danish taxes and duties.

A text, which describes definitions, accounting principles and periodization (time adjustments), is attached to every table or group of tables. A description of the most important tax laws and administration is also given.

The publication contains a chapter that comprises all tax and duties (Total Taxation) gathered from a number of different sources and based on the national accounts accrual principle: Accrual accounting records flows at the time when the economic activities which have created the tax liability have occurred.

Beyond collecting the statistics published independently over the course of the year (personal income taxation, corporate taxation, taxation of real property, and overdue taxes), Taxes and Duties also contains an overview of customs and excise duties. The latter, which is only published here, shows customs and excise duties registered according to the accounting principle.

### **2.2 Classification system**

There are no standard classification systems for the publication beyond what is mentioned in the documentation of statistics of the individual statistics.

### **2.3 Sector coverage**

All of Denmark.

## **2.4 Statistical concepts and definitions**

Comparisons: Shows the international comparisons for taxes and duties.

Corporation tax: Goes through the basis and legislation of corporation tax, which includes several tables

Customs and excise duties: Goes through the basis and legislation of customs and excise duties. The total revenue was 282 billion DKK in 2013. Of which VAT alone accounted for 182 billion DKK.

Overdue tax: Goes through the basis of overdue tax and the treatment in national account

Personal income tax: Goes through the basis and legislation of personal income tax, which includes several tables

Real property tax: Goes through the basis and legislation of real property tax, which includes several tables

Total taxation: Goes through the basis and treatment of taxes and duties in National accounts. As this is the first edition which contains data based on the new guidelines for National accounts - ESA 2010 - the changes are described.

## **2.5 Statistical unit**

Persons, companies and properties.

## **2.6 Statistical population**

All taxable persons over the age of 15, all companies and foundations - but not sole proprietorships and all properties in Denmark.

## **2.7 Reference area**

Denmark.

## **2.8 Time coverage**

The publication covers the period 2004-2013.

## **2.9 Base period**

Not relevant for these statistics.

## **2.10 Unit of measure**

This publication has several units of measure: Number of Persons, percent and million DKK.

### **2.11 Reference period**

The reference period is the year.

### **2.12 Frequency of dissemination**

The statistics are compiled and published annually.

### **2.13 Legal acts and other agreements**

The legal authority to collect data is provided by section 8 of the Act on Statistics Denmark.

Council Regulation 2223/1996, Council Regulation 2516/2000, Commission Regulation 995/2001 and Commission Decision 3637/2001.

### **2.14 Cost and burden**

There is no response burden as the data are collected via registers.

### **2.15 Comment**

Additional information is not available.

## **3 Statistical processing**

The statistical processing that takes place in the publication has already been covered by the documentation of statistics of the individual statistics.

### **3.1 Source data**

Data are compiled from the Central Customs and Tax Administration, general government budgets and accounts i.e. central government, municipalities and social security funds along with certain institutions. In addition to these sources, information from existing special statistics is used.

### **3.2 Frequency of data collection**

Annual.

### **3.3 Data collection**

Registers.

### **3.4 Data validation**

Statistics Denmark validates and checks data before publication.

### **3.5 Data compilation**

Data is used without further data compilation beyond what has already been covered by the documentation of statistics of the individual statistics.

### **3.6 Adjustment**

There is no adjustment of data beyond what has already been described under data validation and data compilation.

## **4 Relevance**

The statistics is a useful work of reference for everyone with an interest in and use for information about Danish taxes and duties. Thus it gives a foundation for the general debate about the Danish society.

### **4.1 User Needs**

- Users: Local authorities, government departments, organizations, private firms and private persons.
- Application: The statistics is a useful work of reference for everyone with an interest in- and use for information about Danish taxes and duties.

### **4.2 User Satisfaction**

Data regarding user satisfaction is not gathered at this time.

### **4.3 Data completeness rate**

All data are published.

## **5 Accuracy and reliability**

- Collection: Data is collected from a number of different government accounts as well as various other statistics. Data from these sources are not calculated based on the same principles, and as such corrections must be made to ensure that it matches the tax base of the individual tax or duty.
- Refinement: The data are subject to error detection before they are published.

The statistical uncertainty is not calculated.

### **5.1 Overall accuracy**

As the data is compiled from administrative registers, the overall accuracy is considered to be very high.

### **5.2 Sampling error**

Not relevant for these statistics.

### **5.3 Non-sampling error**

Not relevant for these statistics.

### **5.4 Quality management**

Statistics Denmark follows the recommendations on organisation and management of quality given in the Code of Practice for European Statistics (CoP) and the implementation guidelines given in the Quality Assurance Framework of the European Statistical System (QAF). A Working Group on Quality and a central quality assurance function have been established to continuously carry through control of products and processes.

### **5.5 Quality assurance**

Statistics Denmark follows the principles in the Code of Practice for European Statistics (CoP) and uses the Quality Assurance Framework of the European Statistical System (QAF) for the implementation of the principles. This involves continuous decentralized and central control of products and processes based on documentation following international standards. The central quality assurance function reports to the Working Group on Quality. Reports include suggestions for improvement that are assessed, decided and subsequently implemented.

### **5.6 Quality assessment**

As the data is compiled from administrative registers, the overall accuracy is considered to be very high.

### **5.7 Data revision - policy**

Statistics Denmark revises published figures in accordance with the [Revision Policy for Statistics Denmark](#). The common procedures and principles of the Revision Policy are for some statistics supplemented by a specific revision practice.

### **5.8 Data revision practice**

In connection with publishing the general government budget and accounts statistics, provisional and final figures for the total taxation in the national accounts groups are calculated.

## **6 Timeliness and punctuality**

The statistics are published in October in the year following the income year.

### **6.1 Timeliness and time lag - final results**

The statistics are published annually in the beginning of October in the year following the income year.

## **6.2 Punctuality**

The statistics are usually published without delay in respect to the scheduled date.

## **7 Comparability**

No comparable publications exist.

On the website of the [Central Customs and Tax Administration](#) some statistics comparable to those in the publication can be found.

### **7.1 Comparability - geographical**

It is not currently known if comparable statistics exist for other countries.

In chapter 8 regarding international comparisons, comparisons from OECD's publication "Revenue Statistics" are shown.

### **7.2 Comparability over time**

It is possible to compare data for the individual statistics over time.

### **7.3 Coherence - cross domain**

No comparable publications exist.

On the website of the [Central Customs and Tax Administration](#) some statistics comparable to those in the publication can be found.

### **7.4 Coherence - internal**

Not relevant for these statistics.

## **8 Accessibility and clarity**

- [StatBank](#)
- Yearbooks: Statistical yearbook, Statistical ten-year review and [Taxes and duties](#).

### **8.1 Release calendar**

The publication date appears in the release calendar. The date is confirmed in the weeks before.

### **8.3 User access**

Statistics are always published at 8:00 a.m. at the day announced in the release calendar. No one outside of Statistics Denmark can access the statistics before they are published.

## **8.2 Release calendar access**

The Release Calendar can be accessed on our English website: [Release Calendar](#).

## **8.4 News release**

There is no separate News from Statistics Denmark for this publication.

## **8.5 Publications**

[Taxes and duties](#).

## **8.6 On-line database**

All data are published in the [StatBank](#).

## **8.7 Micro-data access**

There is no access to micro data.

## **8.8 Other**

It is possible to order data based on the material on normal terms of service.

## **8.9 Confidentiality - policy**

The publication Taxes and Duties conforms to Statistic Denmark's Confidentiality policy ([https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik i Danmarks Statistik.pdf](https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik%20i%20Danmarks%20Statistik.pdf)).

## **8.10 Confidentiality - data treatment**

The publication Taxes and Duties conforms to Statistic Denmark's Confidentiality policy ([https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik i Danmarks Statistik.pdf](https://www.dst.dk/ext/292786082/0/formid/Datafortrolighedspolitik%20i%20Danmarks%20Statistik.pdf)).

## **8.11 Documentation on methodology**

Documentation for the individual chapters can be found in the annual publication Taxes and duties.

## **8.12 Quality documentation**

Results from the quality evaluation of products and selected processes are available in detail for each statistics and in summary reports for the Working Group on Quality.



## **9 Contact**

The administrative placement of this statistics is in the division of Government Finances. The person responsible is Ida Balle Rohde, tel. +45 3917 3015, e-mail: [ilr@dst.dk](mailto:ilr@dst.dk)

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