

# How to complete this form correctly:

- State business registration number (CVR no. or SE no.)
- Complete box 1
- Write the date for the end of duty in box 2
- The form **MUST** be signed in box 8 (If the form is not signed by the owner, notifier ID **MUST** be completed)
- If stock, production machinery and buildings are transferred to another enterprise, the business registration number (CVR no. or SE no.) and name of the new owner **MUST** be stated in box 3
- This form is only for use by foreign companies



## Cessation of enterprise/end of duty - page 1

(Use for full or partial cessation/end)

Erhvervsstyrelsen  
Langelinie Alle 17  
2100 København Ø  
Eller virksomhed@erst.dk

Business registration number (CVR no. or SE no.):

Must be completed ▶

### Box 1 Name

Enterprise

Private

Name of enterprise (must be completed)

Name of owner (not for companies)

Telephone no.

Address (c/o, street, number, street etc.)

Mobile no.

Post code

City/town

E-mail

**Private** address (c/o, street, number, floor etc.)

Telephone no.

Post code

City/town

Mobile no.

Certificate of cessation will be sent to the private address, if stated.

### Box 2 The enterprise is to be deregistered for (must be completed)

Date of cessation(ddmmyyyy):

Date of cessation(ddmmyyyy):

VAT:

Imports:

Income tax and  
social security cont.:

Date of cessation(ddmmyyyy):

Date of cessation(ddmmyyyy):

Eksports:

Date of cessation(ddmmyyyy):

Date of cessation(ddmmyyyy):

ATP:

Other taxes\*:

Date of cessation(ddmmyyyy):

Payrolltax:

Name of tax\*:

The business registration number (CVR no.) will be cancelled when all obligations cease (only applies for personally owned enterprises).

### Box 3 Are you selling the enterprise or parts of it?

a. Business/personal registration no.  
(CVR no./CPR no.) of new owner or manager:

Name and address:

b. State the sector/industry you are continuing in, if you are only selling part of your enterprise.  
Describe the sector/industry and select a sector code from the [Danish Industrial Classifications](#)

Sector code (6 characters)

c. If you are renting out real property to a business, please also fill out and enclose the form "[Application for voluntary registration of renting, leasing, and sale of real property](#)".

## Boxes 4-6 are only relevant for deregistration from VAT and part sale of the enterprise

### Box 4 Are you selling stock to another enterprise registered for VAT or are you taking the stock for your own private use?

a. State the sales price of the stock if you are selling it to another enterprise registered for VAT.  
You should not demand input VAT when you transfer the stock to another enterprise registered for VAT.  
State the total purchase and manufacture cost if you are taking the stock for private use.

DKK   
*Write amount!*  
*Remember to state the new owner in box 3a.*

b. If you have deducted VAT from the purchase, you should calculate VAT on the purchase and manufacture cost. The value should be stated and the VAT stated as "Output VAT" in your final VAT return.

DKK   
*Write amount!*

c. In all other cases, you should calculate VAT on the sales price according to the ordinary rules and state the VAT in the "Output VAT" box.

## Cessation of enterprise/end of duty - page 2

(Use for full or partial cessation/end)

Box 5 Are you selling machinery etc. to another enterprise registered for VAT or are you taking it for your own private use? State here is the acquisition cost was less than DKK 100,000 per unit:

a. State the sales price of machinery and equipment (incl. cars) if you are selling it to another enterprise registered for VAT. You should not demand input VAT for full or part sale of machinery etc. to another enterprise registered for VAT.

DKK \_\_\_\_\_  
Write amount!  
Remember to state the new owner in box 3a.

b. State the total purchase and manufacture cost if you take the machinery and equipment (incl. cars) for private use. If you have deducted VAT from the purchase, you should calculate VAT on a reduced purchase or manufacture cost. Calculate the reduced cost by deducting 20% from the purchase or manufacture cost net of VAT. The 20% should be deducted per year commenced after the year of purchase or manufacture. The value should be stated and the VAT stated as "Output VAT" in your final VAT return.

DKK \_\_\_\_\_  
Write amount!

c. In all other cases, you should calculate VAT on the sales price according to the ordinary rules and state the VAT in the "Output VAT" box in your final VAT return.

ARE YOU SELLING MACHINERY ETC. TO ANOTHER ENTERPRISE REGISTERED FOR VAT OR ARE YOU TAKING THE MACHINERY FOR PRIVATE USE? STATE HERE IF PURCHASE PRICE IS MORE THAN DKK 100,000 PER UNIT:

d. Here you should state the adjusted amount if you take machinery and equipment, including cars, **for private use**. Please also fill out and enclose the form regarding adjustment obligations. The form can be downloaded (in Danish) from [Virk.dk](http://Virk.dk) by searching "reguleringsforpligtelse".

DKK \_\_\_\_\_  
Write amount!  
Remember to state the new owner in box 3a.

e. Here you should state the adjusted amount if you are **selling** real property which has been built, extended or converted within the past 10 financial years. Please also fill out and enclose the form regarding adjustment obligations. The form can be downloaded (in Danish) from [Virk.dk](http://Virk.dk) by searching "reguleringsforpligtelse". State the value and the VAT should be reported as "output VAT" in the final VAT return.

DKK \_\_\_\_\_  
Write amount!

Box 6 Are you selling or keeping real property?

a. Here you should state the adjusted amount if you are **selling** real property which has been built, extended or converted within the past 10 financial years. Please also fill out and enclose the form regarding adjustment obligations. The form can be downloaded (in Danish) from [Virk.dk](http://Virk.dk) by searching "reguleringsforpligtelse".

DKK \_\_\_\_\_  
Write amount!  
Remember to state the new owner in box 3a.

b. State the adjusted amount if **you are keeping** real property which has been built, extended or converted within the past 10 financial years. Please also fill out and enclose the form regarding adjustment obligations. The form can be downloaded (in Danish) from [Virk.dk](http://Virk.dk) by searching "reguleringsforpligtelse". The value should be stated above and the VAT returned as "Output VAT" in your final VAT return.

DKK \_\_\_\_\_  
Write amount!

Box 7 Additional information (If you have additional information please state this here)

Box 8 I hereby declare that all the information is correct

### Notifier ID

Business/personal registration no.  
(CVR no./CPR no.) of new owner or manager:

Enterprise:

Telephone no. (should be completed):

E-mail (should be completed):

### Signature

I hereby declare that the information is correct.

Date:

Name in capital letters (must be completed)

Signature (must be completed)