



Document package instructions

Denmark

1 Fill in the "**Registration Form**" and "Refund Request Form" and only sign at **"X"** marks (do not fill in anything).

2 Please provide these documents:

- **Årsopgørelse** form, if you have it (calculation from Denmark SKAT issued when the tax year ends);
- **Oplysningsseddel** form, document issued from all your employers showing how much you earned and how much taxes you paid. If you do not have this document your last pay-slips can be used instead (Lønseddel);
- **Work contract in Denmark**, if you have it;
- A copy of your **passport** or **ID card**.

To begin also a **holiday allowance refund**, you need to submit us a letter from Feriekonto or your last payslip which contain the basic information regarding your holiday allowance.

Important: If you don't have any of these documents – No Problem! Submit your documents anyway! We will collect them for you!

3 **Submit your documents to RT Tax:**

- Mail to RT Tax office (please make copies for yourself)

RT Tax

Business Center - Kaap Noord

Asterweg 17A2

1031 HL Amsterdam, Netherlands



Refund Request Form

IMPORTANT! In some cases Tax Authorities might send the tax repayment cheque directly to your home address. If this happens you must inform us about that by calling: +370 37 320391 or e-mailing at: info@rttax.com and pay service fees, which are stated on the service agreement.

Please make a note that if you still have an active bank account in Denmark your refund might be transferred to that account. You should make sure that you have an access to that account or close it as soon as possible.

YOUR POSTAL ADDRESS:

(PLEASE USE CAPITAL LETTERS)

(NAME, MIDDLE NAME, SURNAME)

(STREET, HOUSE NUMBER, FLAT OR ROOM NUMBER)

(REGION, VILLAGE, TOWN OR CITY)

(POST CODE AND COUNTRY)

Your bank information:

IMPORTANT:

- DENMARK TAX REFUND WILL BE TRANSFERRED IN EURO CURRENCY.
 - RT TAX WILL CHARGE 15 EUR FOR THE BANK TRANSFER.
- RT TAX IS NOT RESPONSIBLE FOR ANY FEES CHARGED BY THE CLIENT'S BANK.
- Please call or visit your bank before filling in this part. You can also attach a statement from your bank, showing the details of your account for international money transfer in DKK to your bank account.

BENEFICIARY BANK DETAILS

THE PERSONAL BANK ACCOUNT: _____

ACCOUNT HOLDER'S FULL NAME: _____

BANK INFO: _____

(FULL BANK NAME; BRANCH NAME)

(BANK SWIFT CODE / ROUTING NO)

(BANK ADDRESS: CITY AND COUNTRY)

CORRESPONDENT/INTERMEDIARY BANK DETAILS

(Correspondent bank cannot be the same as beneficiary bank)

(FULL BANK NAME)

(BANK SWIFT CODE)

(CORRESPONDENT BANK ACCOUNT NO)

(BANK ADDRESS)

By signing this form I declare that all the information supplied by me on this form is correct and complete. I agree with all the terms and conditions pointed out on this form.

Signature: _____

X

Date: _____

20 __ / __ / __

I, the undersigned _____ CPR nr. _____
residing at _____

(hereinafter referred to as the "Principal"), hereby grant a power of attorney to the company, A and Z Group, Inc. its officers and / or employees with its registered address at Laisves Al. 67, Kaunas LT-44304, Lithuania, (hereinafter referred to as the "Agent"), to sign, verify and file all the principal's individual repayment claims and other tax returns; pay all taxes; claim, sue for and receive all tax refunds; examine and copy all the principal's tax returns and records; represent the principal before any taxing body and sign and deliver all tax powers of attorney on behalf of the principal that may be necessary for such purposes; waive rights and sign all documents on behalf of the principal as required to settle, pay and determine all tax liabilities; and, in general, exercise all powers with respect to tax matters which the principal could if present and under no disability.

On the basis of this power of attorney A and Z Group, Inc. its officers and/or employees are given the authority:

1. To act as an agent in dealing with the Principal's individual Denmark income tax applications for the tax years 2011-2016.
2. To request from the employer and to receive Principal's Oplysningsseddel/Lønseddel to it's own address: A & Z Group Inc. Laisves Al. 67, Kaunas LT-44304, Lithuania.
3. To use own postal address on the Principal's tax returns. To receive all correspondence from the Denmark Tax Authorities.

The undersigned does hereby appoint A and Z Group, Inc officers and / or employees as his/her attorney to receive, endorse, and collect cheques payable to the order of the undersigned. All rights, powers and authority of A and Z Group, Inc its officers and / or employees to exercise the prerogatives granted herein shall commence and be in full force and effect and remain in full force and effect for a period of twenty four months of the date of its signing.

Date: _____

Signature of the Principal: **X** _____

POWER OF ATTORNEY

....., personal ID No / date of birth (the "Principal") hereby authorises UAB A & Z Group, company code 302522637, office address at Laisves Al. 67, Kaunas, Lithuania, its managers and/or employees (the "Agent")

to perform any and all actions required for the proper performance of the Agent's obligations under the Collection Agreement executed with the Principal, i.e. including, but not limited to:

- (i) to receive the cheques drawn for the benefit of the Principal and in the name of the Principal or in the name of the Agent (the "Cheques") from any persons;
- (ii) to collect the Cheques in the bank account of the Agent;
- (iii) to receive on behalf of the Principal amounts transferred by third parties;
- (iv) to transfer the amounts received after collection of Cheques or received directly from the third parties to the Principal by a bank transfer, by issuing a cheque or in any other way if its agreed by the Principal and the Agent;
- (v) from the amount to be transferred to the Principal to deduct the fee payable to the Agent under the Collection Agreement and the amount of service fee payable to Torus Solution NV, under the Services Agreement executed between the Principal and Torus Solution NV;
- (vi) to prepare, sign, submit and receive all and any documents related to the above mentioned assignments, and to perform all and any other actions in connection with the foregoing.

The Agent shall be entitled to delegate powers granted hereunder to any third person. This Power of Attorney shall be valid for 2 (two) years from its execution.

The Principal (signature): _____

Date: _____

Collection Agreement

Place:

Date:

This Collection Services Agreement (the "Agreement") is executed by and between:

(1) **UAB A & Z Group**, company code 302522637, Laisves Al. 67, Kaunas, Lithuania (the "Agent"), e-mail: info@chekis.com, and

(2), date of birth..... (the "Principal").

Hereinafter the Agent and the Principal together are referred to as the "Parties" and each separately as the "Party".

RECITALS

- (A) The Principal and Torus Solution NV have executed the Services Agreement, pursuant to which Torus Solution NV shall provide receivables administration services (the "Receivables") in accordance with the Services Agreement. Receivables will be refunded to the Principal in a form of cheque (cheques will be drawn in the name of the Principal or the Agent, who provides cheques collection and related services (the "Cheque"), as the nominee of the Principal) or by a direct bank transfer;
- (B) The Parties wish to agree on the terms and conditions of the collection of the Cheque;
- (C) For the purposes of implementation of this Agreement, the Agent will use the personal data, bank account details and other information of the Principal submitted to the Agent.

1. Subject matter

1.1. In accordance with the terms and conditions set in this Agreement, the Agent shall provide to the Principal cheques collection and related services (the "Services") and the Principal shall accept and remunerate for such Services.

2. Terms of Provision of Services

- 2.1. The Parties agree that the Agent will act and shall be indicated in all related documents as the nominee to receive the Cheque and/or other kinds of payments on behalf of the Principal.
- 2.2. Once the Cheque is received by the Agent, he will submit the cheque for collection to any bank selected by the Agent. The submission shall be made not later than within 15 (fifteen) days from the receipt of the Cheque or other receivables.
- 2.3. The Cheque or other payments received shall be collected on the separate bank account of the Agent. The collected money and/or amounts received from the third parties shall be accounted separately from the funds of the Agent in a separate account. The Parties agree that these amounts are owned by the Principal and are held in the account of the Agent for the benefit of the Principal in accordance with this Agreement until the transfer of the amounts due to the Principal in accordance with this Agreement. These amounts shall not be considered as the income of or as otherwise owned by the Agent and, unless agreed otherwise, the Agent shall not be entitled to use the collected money for his own needs.
- 2.4. If according to this agreement, the Principal does not provide required Principal's personal data including bank account information for completion of the Services within 1 (one) year from the date the Collection Agreement was signed, the Agent shall deduct its service fee and (if applicable) additional bank charges under Section 2.6(ii) and shall transfer the remaining amount(s) to Torus Solution NV bank account. This shall be treated as proper and full performance of the obligations of the Agent set in the Agreement and the Agent shall not be held liable for any further claims against the amounts concerned.
- 2.5. The money received after collection of the Cheque or received directly from any third parties shall be refunded to the Principal after deduction of the Service Fee in accordance with Section 3.1, 3.2 hereof, and the service fee payable by the Principal to the Torus Solution NV under the Services Agreement and (if applicable) additional bank charges under Section 2.6(ii), by a bank transfer or by a bank cheque drawn in the name of the Principal or his/her nominee.
- 2.6. The Agent shall bear the cost of one bank transfer. However, the Agent shall not be responsible for (i) any fees charged by the Principal's bank or intermediary bank; or (ii) for any additional bank charges if the bank needs to repeat the transfer because of the incorrect or incomplete information provided. Where the receivable amount is converted from one currency to another, it shall be calculated in accordance with the exchange rate applied by the respective bank valid on the day of conversion for the purposes of the bank transfer to be made to the Principal's bank account. The Agent shall bear the cost of the currency conversion.
- 2.7. While providing the Services the Agent shall as necessary disclose that he is acting as the nominee of the Principal and the collection of the Cheque or other payments received and transfer of money is made in the name and on behalf of the Principal.

3. The Services Fees

- 3.1. The fee for the Services (the "Service Fee") shall be a fixed amount of EURO 15 (fifteen) plus VAT (if applicable) for one transfer issued to the Principal in accordance with the terms and conditions of this Agreement.
- 3.2. The Service Fee shall be deducted from the amount received after collection of the Cheque or from the other payments received, prior to the transferring it to the Principal's bank account or issuing the cheque.

4. Validity of the Agreement

- 4.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement.
- 4.2. The Agreement may be terminated by the mutual agreement of the Parties.
- 4.3. The Principal shall have the right to unilaterally terminate the Agreement only prior to Torus Solution NV has started implementing agreed conditions described in the Services Agreement, by informing the Agent in accordance with Section 5.3 hereof. After Torus Solution NV activities has been started, the Agent will complete the provisions of the Services hereunder, to the extent possible, and shall have a right to make the deductions in accordance with Section 2.5 and (if applicable) Section 2.6 hereof.

5. Miscellaneous

- 5.1. This Agreement is executed in English. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. All amendments to the Agreement shall be valid if they are in writing and signed by both Parties.
- 5.2. The Agreement shall be governed by the Lithuanian law, and any dispute arising from or in connection with the Agreement shall be resolved by the court of the Republic of Lithuania.
- 5.3. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax to the addresses of the Agent provided above, and to the addresses of the Principal provided by the Torus Solution NV under the Services Agreement.

Agent

Principal

Samtykkeerklæring

Blanket om samtykke til at SKAT retter henvendelse til en partsrepræsentant

Undertegnede:

Navn

CPR-/CVR-nr.

Adresse

giver hermed SKAT tilladelse til, at alle henvendelser fra SKAT til mig også sendes til:

Repræsentantens navn

Adresse

som er min repræsentant i forhold til SKAT. Denne tilladelse gælder, indtil SKAT har modtaget underretning om, at tilladelsen er tilbagekaldt.

Dato

Underskrift

Foreign NemKonto

| Payee Information | | |
|-------------------|-----------------|--------------------------------|
| Name: | | Social security no. (CPR no.): |
| | | |
| Address: | Postcode (ZIP): | |
| | City: | |
| | Country: | |

| Financial Institution | |
|-----------------------|--|
| IBAN no.: | |

| | | | |
|---------------|--|-------------|--|
| Account no.:* | | Bank Code:* | |
|---------------|--|-------------|--|

**Only countries where an IBAN number is not available.*

| | | | |
|-------------------|--|-----------------|--|
| BIC code (SWIFT): | | | |
| Account Currency: | | | |
| Bank Name: | | | |
| Bank Address: | | Postcode (ZIP): | |
| | | | |
| City: | | Country: | |

| | |
|-------|-----------|
| Date: | Signature |
| | |

| | |
|---------------|---|
| Send form to: | NemKonto Support Lauritzens Plads 1 9000 Aalborg Denmark |
|---------------|---|

FerieKonto will transfer the money to your Danish NemKonto. If you wish to have the money transferred to another account you have to send us a perfect copy of your passport/drivers licence attached to this form.

| | |
|---------------------|--|
| Danish bank account | |
| Reg. | |
| Bankaccount number | |

Bank in Europe

| | |
|---------------------------------|--|
| Foreign bankaccount information | |
| IBAN-number | |
| SWIFT/BIC-code | |

Bank in other countries

| | |
|---------------------------------|--|
| Fedwire/Routing number/BSB code | |
| Account number | |

Signature

| |
|---|
| <p>I solemnly declare that the information I have provided is correct.</p> <p>Date _____ Signature_____</p> <p>Feriekonto submits information to unemployment funds and local authorities, so that they can check whether you have received public benefits and holiday allowance at the same time, which is against the law.</p> |
|---|

The form must be filled in and sent to Feriekonto, Kongens Vænge 8, DK-3400 Hillerød

Guidelines on page 3

| | Box | Amounts in DKK | Field no. |
|--|-----|--|-----------|
| Information about your business <i>Reason for exemption. If "Yes", tick box 301:</i> | | | |
| CVR no. (central business registration no.)/ SE no. (VAT registration no.) | 300 | | 602 |
| Is your business exempt from providing financial information (see Guidance page)? | 301 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 603 |
| 1. because of the type of business | | | |
| 2. net revenue of more than DKK 25 million | | | |
| 3. net revenue below DKK 300,000. Information about accounting assistance etc. <i>must</i> be provided | 302 | | 604 |
| Information about accounting assistance <i>If "Yes", tick box 303:</i> | | | |
| Have the financial statements or assessment of taxable business profits/losses been prepared with assistance from an accountant? | 303 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 607 |
| Nature of accounting assistance (<i>tick as appropriate</i>): 1. audit and/or preparation of accounts 2. review of accounts 3. assistance with the format of the accounts 4. other | 304 | | 608 |
| Accountant's opinion (<i>tick as appropriate</i>): 1. qualified opinion 2. with supplementary information 3. unqualified opinion and without supplementary information | 305 | | 609 |
| Matters which give rise to qualifications or supplementary information by the accountant (<i>tick as appropriate</i>): 1. compliance with tax and duty legislation 2. compliance with accounting legislation 3. other | 306 | | 612 |
| Information from the financial statements | | | |
| Net revenue | 320 | | 641 |
| Cost of goods sold | 321 | | 643 |
| Sub-contracted work | 322 | | 645 |
| Promotion expenses | 323 | | 647 |
| Maintenance of real property | 324 | | 648 |
| Profit or loss on ordinary activities before depreciation, amortisation and interest | 325 | | 652 |
| Book depreciation and amortisation | 326 | | 654 |
| Net profit or loss after interest | 327 | | 660 |
| Share of the profit or loss (for businesses with more than one owner) | 328 | | 662 |
| Inventories | 329 | | 631 |
| Fixed assets | 330 | | 633 |
| Equity | 331 | | 634 |
| Balance sheet total | 332 | | 635 |
| Additions during the year of tangible and intangible assets at purchase price | 333 | | 666 |
| Disposals during the year of tangible and intangible assets at selling price | 334 | | 667 |
| Debt on loans at the end of the year not notified to SKAT | 335 | | 669 |
| Information about the assessment of taxable income | | | |
| Value of items for private use (<i>tick as appropriate</i>): 1. car expenses (for mixed private and business use) 2. company car under the business tax scheme 3. own consumption of goods 4. other | 350 | | 676 |
| Real property, depreciation for tax purposes | 351 | | 680 |
| Real property, write off/deduction for demolition | 352 | | 681 |
| Real property, reversed depreciation | 353 | | 683 |
| Operating equipment, ships and tools and equipment, depreciation for tax purposes | 354 | | 688 |
| Intangible assets (goodwill etc.), amortisation for tax purposes | 355 | | 689 |
| Write-off of minor assets | 356 | | 690 |
| Bad debts | 357 | | 684 |
| Inventory write-down for obsolescence | 358 | | 685 |
| Provisions deducted | 359 | | 686 |
| Specific events | | | |
| Has remission of debt been granted or a composition arranged with the creditors? | 380 | <input type="checkbox"/> Yes <input type="checkbox"/> No | 697 |

Date

Signature

Phone number

| . | . | . |

E-mail address

You are responsible for ensuring that the tax return is accurate and complete

.....

| | Box | Amounts in DKK | Field no. |
|--|---|--|--|
| Information about your business <i>Reason for exemption. If "Yes", tick box 301:</i> | CVR no. (central business registration no.)/ SE no. (VAT registration no.) | | 602 |
| | Is your business exempt from providing financial information (see Guidance page)? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 603 |
| | 1. because of the type of business | | |
| | 2. net revenue of more than DKK 25 million | | |
| | 3. net revenue below DKK 300,000. Information about accounting assistance etc. <i>must</i> be provided | | 604 |
| Information about accounting assistance <i>If "Yes", tick box 303:</i> | Have the financial statements or assessment of taxable business profits/losses been prepared with assistance from an accountant? | <input type="checkbox"/> Yes <input type="checkbox"/> No | 607 |
| | Nature of accounting assistance (<i>tick as appropriate</i>): 1 audit and/or preparation of accounts 2 review of accounts 3 assistance with the format of the accounts 4 other | | 608 |
| | Accountant's opinion (<i>tick as appropriate</i>): 1 qualified opinion 2 with supplementary information 3 unqualified opinion and without supplementary information | | 609 |
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| | Net revenue | 320 | 641 |
| | Cost of goods sold | 321 | 643 |
| Sub-contracted work | 322 | 645 | |
| Promotion expenses | 323 | 647 | |
| Maintenance of real property | 324 | 648 | |
| Profit or loss on ordinary activities before depreciation, amortisation and interest | 325 | 652 | |
| Book depreciation and amortisation | 326 | 654 | |
| Net profit or loss after interest | 327 | 660 | |
| Share of the profit or loss (for businesses with more than one owner) | 328 | 662 | |
| Inventories | 329 | 631 | |
| Fixed assets | 330 | 633 | |
| Equity | 331 | 634 | |
| Balance sheet total | 332 | 635 | |
| Additions during the year of tangible and intangible assets at purchase price | 333 | 666 | |
| Disposals during the year of tangible and intangible assets at selling price | 334 | 667 | |
| Debt on loans at the end of the year not reported to SKAT | 335 | 669 | |
| Information about the assessment of taxable income | Value of items for private use (<i>tick as appropriate</i>): 1 car expenses (for mixed private and business use) 2 company car under the business tax scheme 3 own consumption of goods 4 other | 350 | 676 |
| | Real property, depreciation for tax purposes | 351 | 680 |
| | Real property, write off/deduction for demolition | 352 | 681 |
| | Real property, reversed depreciation | 353 | 683 |
| | Operating equipment, ships and tools and equipment, depreciation for tax purposes | 354 | 688 |
| | Intangible assets (goodwill, fitting-out of rented rooms, etc.), amortisation for tax purposes | 355 | 689 |
| | Write-off of minor assets | 356 | 690 |
| | Bad debts | 357 | 684 |
| | Inventory write-down for obsolescence | 358 | 685 |
| | Provisions deducted | 359 | 686 |
| | Specific events | Has remission of debt been granted or a composition arranged with the creditors? | <input type="checkbox"/> Yes <input type="checkbox"/> No |

Date | . | . | . | Signature Phone number
 E-mail address

You are responsible for ensuring that the tax return is accurate and complete

| | Box | Amounts in DKK | Field no. |
|--|---|--|-----------|
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| | Net revenue | | 641 |
| | Cost of goods sold | | 643 |
| Information from the financial statements | Sub-contracted work | | 645 |
| | Promotion expenses | | 647 |
| | Maintenance of real property | | 648 |
| | Profit or loss on ordinary activities before depreciation, amortisation and interest | | 652 |
| | Book depreciation and amortisation | | 654 |
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| | Inventories | | 631 |
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| | Equity | | 634 |
| | Balance sheet total | | 635 |
| | Additions during the year of tangible and intangible assets at purchase price | | 666 |
| | Disposals during the year of tangible and intangible assets at selling price | | 667 |
| | Debt on loans at the end of the year not reported to SKAT | | 669 |
| | Information about the assessment of taxable income | Value of items for private use (<i>tick as appropriate</i>): 1 car expenses (for mixed private and business use) 2 company car under the business tax scheme 3 own consumption of goods 4 other | |
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| Bad debts | | | 684 |
| Inventory write-down for obsolescence | | | 685 |
| Provisions deducted | | | 686 |
| Specific events | Has remission of debt been granted or a composition arranged with the creditors? | Yes No | 697 |

Date | . | . | . | Signature Phone number E-mail address

You are responsible for ensuring that the tax return is accurate and complete

Name and address
 Name und Adresse
 Imię, nazwisko, adres
 Navn og adresse

Civil reg. no.
 Personenkennnummer
 PESEL
 Personnummer

| | |
|--|--|
| Telefonnummer 72 22 18 18 | Mail via www.skat.dk/kontakt |
| TastSelv Internet www.skat.dk/tastselv | |

| Assessed deductions/Steuerfreibeträge/Odliczenie podatkowe/Ligningsmæssige fradrag | Box Rubryka | Amounts in DKK Beträge in DKK Kwota w duńskich koronach Beløb i kroner | Felt nr. |
|---|-------------|---|----------|
| Deduction for transport between home and work Kilometerpauschale für Fahrten zwischen Wohnort und Arbeitsplatz Odliczenie kosztów dojazdów do pracy Befordringsfradrag | 51 | | 417 |
| Travel expenses (deduction for food and accomodation), cannot exceed DKK 25,900 Kosten für Unterkunft und Verpflegung, maximal 25.900 kr. Koszty zakwaterowania i wyżywienia, maksymalnie 25.900 kr. Rejseudgifter (fradrag for kost og logi på rejser, højst 25.900 kr.) | 53 | | 429 |
| If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income in Denmark converted into income for the full year and combined with your personal allowance? If "Yes", mark with an X. | | | |
| Falls Sie nicht das ganze Jahr in Dänemark gearbeitet haben und den persönlichen Steuerfreibetrag beantragen möchten, Setzen Sie eine Markierung X. | | | |
| Jeśli pracowali Państwo w Danii w okresie krótszym niż rok, należy zaznaczyć X, jeżeli chcieliby Państwo uzyskać kwotę wolną od podatku. | | | |
| Ved skattepligt til Danmark i en kortere periode end ét år: ønsker du personfradrag kombineret med helårsregning af din delårsindkomst? Hvis ja, sæt X | | | |
| | | 69 | 722:9 |

Please fill in the periods of employment:
 Bitte hier die Beschäftigungszeiträume eintragen:
 O okresach zatrudnienia w Danii poinformuj w tym miejscu:
Oplys om arbejdsperioder i Danmark her:

| | | |
|-------------------------------|--|---|
| Date Datum Data Dato | Signature Unterschrift Podpis Underskrift | Contact phone number Telefonnummer für evtl. Rückfragen Numer telefonu, pod którym można kierować ewentualne pytania Telefonnummer hvortil evt. henvendelse kan rettes |
|-------------------------------|--|---|

.....

*You are responsible for ensuring that the information declared is accurate and complete.
 Es ist Ihre Verantwortung, dass die Informationen in der Steuererklärung vollständig und korrekt sind.
 To jest twój obowiązek i zapewnienie, że podane informacje są kompletne i prawidłowe.
 Det er dit ansvar, at de selvangivne oplysninger er fyldestgørende og korrekte.*

Name and address
 Name und Adresse
 Imię, nazwisko, adres
 Navn og adresse

Civil reg. no.
 Personenkennnummer
 PESEL
 Personnummer

| | |
|--|------------------------------------|
| Telefonnummer 72 22 18 18 | Mail via skat.dk/kontakt |
| TastSelv Internet skat.dk/tastselv | |

| Assessed deductions/Steuerfreibeträge/Odliczenie podatkowe/ Ligningsmæssige fradrag | Box Rubryka Rubrik | Amounts in DKK Beträge in DKK Kwota w duńskich koronach Beløb i kroner | Felt nr. |
|---|--------------------------|--|--------------|
| Deduction for transport between home and work Kilometerpauschale für Fahrten zwischen Wohnort und Arbeitsplatz Odliczenie kosztów dojazdów do pracy Befordringsfradrag | 51 | | 417 |
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| If you are liable to pay tax to Denmark for a shorter period than one year: Do you wish to have your income in Denmark converted into income for the full year and combined with your personal allowance? If "Yes", mark with an X. | | | |
| Falls Sie nicht das ganze Jahr in Dänemark gearbeitet haben und den persönlichen Steuerfreibetrag beantragen möchten, Setzen Sie eine Markierung X. | | | |
| Jeśli pracowali Państwo w Danii w okresie krótszym niż rok, należy zaznaczyć X, jeżeli chcieliby Państwo uzyskać kwotę wolną od podatku. | | | |
| Ved skattepligt til Danmark i en kortere periode end ét år: ønsker du personfradrag kombineret med helårsomregning af din delårsindkomst? Hvis ja, sæt X | | | |
| | 69 | | 722:9 |

Please fill in the periods of employment:
 Bitte hier die Beschäftigungszeiträume eintragen:
 O okresach zatrudnienia w Danii poinformuj w tym miejscu:
Oplys om arbejdsperioder i Danmark her:

| | | |
|-------------------------------|--|---|
| Date Datum Data Dato | Signature Unterschrift Podpis Underskrift | Contact phone number Telefonnummer für evtl. Rückfragen Numer telefonu, pod którym można kierować ewentualne pytania Telefonnummer hvortil evt. henvendelse kan rettes |
|-------------------------------|--|---|

.....

*You are responsible for ensuring that the information declared is accurate and complete.
 Es ist Ihre Verantwortung, dass die Informationen in der Steuererklärung vollständig und korrekt sind.
 To jest twój obowiązek i zapewnienie, że podane informacje są kompletne i prawidłowe.
 Det er dit ansvar, at de selvangivne oplysninger er fyldestgørende og korrekte.*

(1) This Services Agreement (the “**Agreement**”) is executed by and between: Date:
 Torus Solution NV (dba RT Tax), company code 126057, represented by the person dully authorized under existing legislation (the “**Service Provider**”); and

(2), date of birth (the “**Client**”).

Hereinafter the Service Provider and the Client together are referred to as the “**Parties**” and each separately as the “**Party**”.

RECITALS

- (A) The Service Provider provides tax refund and related services and the Client wishes to recover the personal income tax paid due to work abroad or on other grounds.
- (B) The Parties wish to agree on the terms and conditions of tax refund.

1. Subject matter

- 1.1. In accordance with the terms and conditions set in this Agreement, the Service Provider shall provide to the Client tax refund and related services, i.e. shall draw up the documents necessary for the refund of the taxes paid by the Client in the United States of America, United Kingdom, Ireland, the Netherlands, Germany, Norway, Canada, New Zealand, Australia, Denmark, Austria or other jurisdiction and shall present them to the corresponding tax authorities or other competent institutions (the “**Services**”), and the Client shall accept and remunerate for such Services.
- 1.2. By this Agreement the Client authorises the Service Provider to prepare, sign and file tax returns and to receive all correspondence, including tax refund cheques, from tax authorities. Service Provider will as necessary disclose that he is acting as the nominee of the Client and all the actions are made in the name and on behalf of the Client.
- 1.3. Taxes will be refunded to the Client by a bank transfer of the refunded amount to the bank account or by a bank cheque drawn in the name of the nominee indicated by the Client. The Tax Refund Cheque shall be collected and the tax refund amount shall be transferred to the Client by the Collection Services Provider in accordance with the terms and conditions set in the Collection Agreement executed between the Client and the Collection Services Provider.
- 1.4. The final amount of the taxes to be refunded shall be established by a competent institution of the foreign country. The amounts calculated by the Service Provider are for information purposes only and do not entitle the Client to claim the preliminarily calculated amount.

2. Terms of Provision of Services

- 2.1. The Service Provider hereby undertakes:
 - 2.1.1. to provide the Client information on the documents that the Client needs to submit to the Service Provider for the purposes of filing for the tax refund;
 - 2.1.2. to collect, complete and sign all the required forms, requests and other related documents on behalf of the Client;
 - 2.1.3. to submit the required documents to the respective tax authorities or other competent institutions that are responsible for tax refunds;
 - 2.1.4. to inform the Client about the process of the tax refund and other related matters at the Client’s request;
 - 2.1.5. to transfer the Tax Refund Cheque to the Collection Services Provider for collection under the Collection Agreement executed between the Client and the Collection Services Provider or to instruct the tax authority to transfer the tax refund amount to the Collection Services Provider for subsequent transfer of tax refund amount to the Client.
- 2.2. The Client hereby undertakes:
 - 2.2.1. to provide to the Service Provider complete, true and accurate information and documents (originals and copies) required for the completion of the tax refund. The Client is entitled to provide the information either by filling in paper forms provided by Services Provider or by filling in the online information form available at the Service Provider’s internet site;
 - 2.2.2. to fill in and sign any forms and other documents required for the completion of the tax refund;
 - 2.2.3. to inform the Service Provider immediately and in all cases not later than within 5 (five) days, if the foreign tax or other authority transfers the refunded amount or a part thereof or sends the Tax Refund Cheque for the full refund amount or a part thereof directly to the Client and to pay the Service Fees to the Service Provider;
 - 2.2.4. during the validity term of this Agreement to abstain from executing tax refund services agreements with other service providers;
 - 2.2.5. to inform the Service Provider of the new employment or self-employment in a foreign country;
 - 2.2.6. to inform the Service Provider of any changes in the Client’s contact details or about any other changes that may have impact to the tax refund. The information can be updated on the internet site of the Service Provider or e-mailed;
 - 2.2.7. to pay the Service Provider the Service Fee as set out in Section 3 hereof.

3. The Services Fees

- 3.1. The fee for the Services (the “**Service Fee**”) for refunding taxes for each tax year shall be:
 - 3.1.1. United Kingdom, if the tax refund amount is between GBP 0-100, the service fee shall be GBP 35; GBP 101-200, the service fee shall be GBP 50; GBP 201-600, the service fee shall be GBP 55; GBP 601 and more, the service fee shall be 11% from the refunded amount.
 - 3.1.2. Ireland: the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.3. Ireland tax refund (Universal Social Charge (USC)): the service fee shall be 11% from the refunded amount with a fixed minimum of 60 EUR;
 - 3.1.4. Norway: the service fee shall be 14% from the refunded amount, with a fixed minimum of NOK 690;
 - 3.1.5. The Netherlands: the service fee shall be 11% from the refunded amount with a fixed minimum of EUR 49;
 - 3.1.6. The Netherlands social security (Zorgtoeslag) refund: the service fee shall be 15% from the refunded amount with a fixed minimum of EUR 49;
 - 3.1.7. Germany: the service fee shall be 14% from the refunded amount with a fixed minimum of EUR 50;
 - 3.1.8. Denmark: the service fee shall be 14% from the refunded amount, with a fixed minimum of 590 DKK; For the service that has been carried out for Denmark holiday allowance refund (Feriepengen) in Denmark, Service Provider is entitled to commission fee 14% from the refunded amount, with a fixed minimum of 590 DKK.
- 3.2. The additional fees:
 - 3.2.1. For the retrieval of the lost or missing documents shall be for P-45/P-60 (United Kingdom) – GBP 15, P-60 (Ireland) – EUR 17, RF-1015B (Norway) – NOK 150, “Jaaropgaaf” form (the Netherlands) – EUR 17, “Lohnsteuerkarte” (Germany) – EUR 17, „Oplysningseddel” form (Denmark) – 150 DKK.
- 3.3. The Client shall also compensate the fees and costs incurred by the Service Provider in the tax refund process that could not be foreseen at the moment of the execution of this Agreement as listed in the pricelist of the Service Provider.
- 3.4. The amount of the payable VAT (if applicable) shall be added to all amounts indicated in Sections 3.1-3.3 hereof. The fees established in Sections 3.1-3.2 may be changed by the Service Provider unilaterally and shall be applicable to any request of the Client to provide the Services submitted after the Client has received notice on the change of fees.
- 3.5. The Service Fee shall be deducted from the amount received after the tax refund prior to the transferring it to the Client’s account.

4. Liability

- 4.1. If the Client terminates the Agreement for the other reasons than failure by the Service Provider to perform its obligations after the filing for the tax refund is done or in case of breach of obligations set out in Section 2.2.4 hereof, the Client shall pay the fine of USD 100 and shall cover all expenses of the Service Provider incurred due to the termination of the Agreement, not covered by the fine.
- 4.2. The Service Provider shall not be liable for: the delays in refunding taxes if the delay is caused by the foreign tax or other competent institutions; the failure to refund taxes, for the tax liability or for any other negative consequences, which occurred due to false, inaccurate or incomplete information provided by the Client or due to Client’s prior financial commitments to any foreign tax or other institutions; the negative consequences incurred by the Client due to the changes in the applicable laws, rules, regulations or procedures applicable for the tax refund; additional bank charges, if the bank needs to repeat the transfer because of the incorrect or not full information provided; and any fees charged by the Client’s or intermediary bank.

5. Validity of the Agreement

- 5.1. The Agreement shall come into force upon signing of it by both Parties and shall be valid until the proper and full performance of the obligations of the Parties set in the Agreement. The Agreement may be terminated by the mutual agreement of the Parties. The Client shall have the right to unilaterally terminate the Agreement prior to the filing for tax refund by informing the Service Provider in accordance with Section 6.1 hereof.

6. Miscellaneous

- 6.1. All additions, amendments and annexes to the Agreement shall be valid if they are executed in writing and signed by both Parties without prejudice to Sections 3.1-3.4 hereof. The electronic copy of the Agreement shall be provided to the Principal at his request after it is executed by the Agent. The disputes arising between the Parties regarding this Agreement or during the performance of this Agreement are settled by way of negotiations. In case of failure to come to an agreement, the disputes shall be finally settled by the competent court. All notices and other communication under this Agreement shall be in writing and shall be handed in person or sent by regular mail, e-mail or fax.

Client **X** _____