

Abstract: New tax and corporate horizons: Denmark

Denmark (Danish: Danmark) is an European Union Member State and of the smallest and southernmost of Scandinavia, although not belonging to the Scandinavian peninsula. He is a member of the Kingdom of Denmark (Danmarks Rige) which also includes the Faroe Islands and Greenland. The capital is Copenhagen. According to local legislation, companies are required to use an external auditor (revisor registreret) or to a certified public accountant (statsautoriseret revisor) only if they extend to a certain size and business volumes. In this context, companies are divided into four categories:

- **Category A**
- **Category B**
- **Category C**
- **Category D**

The MOMS rate, equivalent to VAT Italian, will be 25%.

The Danish company law provides the following corporate forms:

- **The joint-stock company (A / S, Aktieselskab)**
- **The Limited Liability Company (ApS, anpartsselskab)**
- **The company in general partnership (I / S, INTERESSENTSKAB)**
- **The Limited Partnership (K / S, Kommanditselskab)**
- **The Branch (Filial)**