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**Approval of researchers in accordance with the Danish Withholding Tax Act, section 48E (gross tax scheme for researchers etc.)**

**Application to Independent Research Fund Denmark for approval of the taxpayer’s research qualifications and the amount of research work included in the position. The application can be filled out in Danish or English.**

**Applicants must have applied for approval from Independent Research Fund Denmark (Danmarks Frie Forskningsfond) no later than one month after the beginning of the employment.**

For further information, please see: 1) [General information regarding the tax scheme](https://ufm.dk/lovstof/gaeldende-love-og-regler/forskning-og-innovation/forskerskatteordning) 2) [Independent Research Fund Denmark’s FAQ for applicants](https://dff.dk/om-os/forskerskatteordning/forskerskatteordning-faq).

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| **1** | **Applicant/employer/taxpayer** | | |
| Please state who the applicant is (employer or the taxpayer (employee)) | | Employer/Taxpayer |
| Employer’s name, address, telephone number, e-mail and contact person (if relevant) | |  |
| If the employer acts as applicant, it is mandatory to attach a form of consent signed by the taxpayer,see [FAQ](https://dff.dk/en/about-us/tax-scheme-for-foreign-researchers/faq-researcher-taxation-scheme). Have you attached this form? | | Yes/No |
| Taxpayer’s name, address, telephone number and e-mail | |  |
| Employment period (date and year) | | - |

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| **2** | **Taxpayer’s employment contract, CV and list of publications** Please attach as separate documents | | |
| Please confirm that the mandatory documents are attached to the application | | Employment contract Yes/No  CV Yes/No  List of publications Yes/No |

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| **3** | **Taxpayer’s research qualifications**  Approval of research qualifications requires documentation of ”scientific qualifications corresponding to PhD level”, see section 3 of Government Order no. 216 of 1 March, 2013 on approval of researchers etc. in accordance with the Danish Withholding Tax Act, section 48E, subsection 4. | |
| **3a.**  Has the taxpayer obtained a PhD degree or equivalent qualifications? | | Yes/No  ***If yes****, please*  *1)**enclose PhD diploma or diploma of a similar degree (mandatory).*  *2) enclose assessment of your non-Danish qualifications (mandatory). This is done by submitting the* [*application form*](https://ufm.dk/en/education/recognition-and-transparency/recognition-guide?set_language=en&cl=en) *for assessment of your qualifications. Please note that a) in field no. 2 (Purpose of the assessment) you must choose “Other” and write “Tax scheme for foreign researchers”, and b) you must remember to upload documentation regarding the education (typically master’s degree) that granted you access to the PhD education. The application form must be submitted as described on the home page following the link above (i.e. not to Independent Research Fund Denmark). The assessment, once received by the applicant, can also be forwarded to Independent Research Fund Denmark after submitting the rest of the application, see* [*FAQ*](https://dff.dk/en/about-us/tax-scheme-for-foreign-researchers/faq-researcher-taxation-scheme). *This may be necessary in order to submit the application (with or without the assessment) no later than one month after the beginning of the employment – this deadline cannot be exceeded. You are welcome to begin the assessment process before submitting the application to Independent Research Fund Denmark in order to save time.*  *3) go to section 4*  ***If no****, please answer question 3b below (mandatory).* |
| **3b.**  Is the taxpayer a PhD student? (yes/no) | | Yes/No  ***If yes****, please enclose a mandatory separate declaration from the main supervisor stating that the taxpayer’s PhD thesis has been assessed as being at such an advanced stage that the taxpayer will, without a doubt, obtain the PhD degree at the PhD defence.*  ***If no****, or if a separate declaration from the main supervisor cannot be procured, see the information above, the description of the scientific qualifications under 3c should be filled out.* |
| ***3c.***  *Describe the taxpayer’s scientific qualifications and describe why these qualifications correspond to the PhD level. (Please note that the description only has to be filled in if (i) the taxpayer is not a PhD student and has not obtained the PhD degree or a corresponding degree, (ii) the taxpayer is a PhD student and does not have the possibility to procure a declaration from the supervisor, see 3b) or iii) the taxpayer is a PhD student but not in the very last stages of obtaining a PhD degree. The content of 3c may be attached as a separate document if preferred.* | | |

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| **4** | **Work tasks and research content included in the position**  Pursuant to the Danish Tax Withholding Act research work must be included in the tasks, see section 48E, subsection 4. The position has to be an actual research position. | |
| **4a. Designation of occupation:** | | | |
| **4b. State the approximate division between research tasks and other tasks (including development, admi­­nistration, etc.)**  *Research tasks:*       *%*  *Other tasks:*       *%* | | | |
| **4c. Work/research tasks included in the position:**  *Please provide a detailed account of the content of the work/research tasks. Please note that the entire content of the position must be described, including research as well as other tasks (but with a focus on the research – other tasks should be described briefly). The description may be attached as a separate document if preferred.* | | | |
| ***4d Letter of confirmation***  *A letter of confirmation from the employer is mandatory if the application is submitted by the taxpayer, see* [*FAQ*](https://dff.dk/en/about-us/tax-scheme-for-foreign-researchers/faq-researcher-taxation-scheme)*.* *The letter must be signed by the employer and must state that the content of section 4b and 4c is correct.*  *Have you attached this letter?* | | Yes/No | | |

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| **5** | **Date and signature** | |
|  | | Name and signature (if the applicant is the employer, the contact person must sign) | |
| Date | | Name | |
|  | | Signature | |

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| **6** | **Checklist of mandatory items/attachments (*not to be filled out – for applicant’s own use*)** | | |
| Signed form of consent | | Mandatory if application is submitted by the employer |
| Contract, CV and list of publications (section 2) | | Mandatory |
| PhD diploma or similar (section 3a) | | Mandatory if taxpayer has obtained the degree |
| Assessment of your non-Danish qualifications (section 3a) | | Mandatory |
| Declaration from the main supervisor (section 3b) | | Mandatory if taxpayer is a PhD student |
| Description of taxpayer’s scientific qualifications (section 3c) | | Mandatory if taxpayer has not obtained a PhD degree |
| The work/research tasks included in the position (section 4c) | | Mandatory |
| Letter of confirmation (section 4d) | | Mandatory if application is submitted by the taxpayer |
| Signature (section 5) | | Mandatory |
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The application and the attachments must be forwarded to: [forskerskatteordning@ufm.dk](mailto:forskerskatteordning@ufm.dk). If the application contains sensitive personal information please use one of the following links:

[Link for the workplace](https://post.virk.dk/?logon=virksomhed&function=inbox&mailboxid=28071)

[Link for the taxpayer](https://post.borger.dk/?logon=borger&function=inbox&mailboxid=28071)