

Consolidated Act on fees to be paid on registration of owner's rights and mortgages etc.

Consolidated Act no. 462 of 14 May 2007

**Consolidated Act on fees to be paid on registration
of owner's rights and mortgages etc.
(the registration fee act)¹³⁾**

The Act on fees to be paid on registration of owner's rights and mortgages, etc. is hereby promulgated, cf. Act no. 382 of 2 June 1999, as amended by section 2 of Act no. 944 of 20 December 1999, section 3 of Act no. 1100 of 29 December 1999, section 46 of Act no. 165 of 15 March 2000, section 49 of Act no. 1029 of 22 November 2000, Act no. 485 of 7 June 2001, section 16 of Act no. 458 of 9 June 2004, section 36 of Act no. 325 of 18 May 2005, section 70 of Act no. 428 of 6 June 2005, section 4 of Act no. 560 of 24 June 2005, section 10 of Act no. 513 of 7 June 2006, section 10 of Act no. 514 of 7 June 2006, section 4 of Act no. 526 of 7 June 2006, section 8 of Act no. 539 of 8 June 2006 and section 1 of Act no. 106 of 7 February 2007.¹⁾

Part 1

Registration subject to a fee

1.-(1) A fee shall be paid to the Treasury pursuant to the regulations of this Act for:

- 1)¹⁵⁾ Registration of conditional or final transfers of ownership of real property, cf. sections 4 and 10.
- 2)¹⁵⁾ Registration of mortgages, except for court ordered liens, cf. sections 5 and 10.
- 3) Registration of ownership reservations pursuant to section 42d of the Land Registration Act (*tinglysningsloven*), cf. section 6.
- 4)¹⁵⁾ Other types of registration than those covered by nos. 1-3, cf. sections 6a and 7.
- 5) Registration of conditional or final owners of ships pursuant to the Merchant Shipping Act (*søloven*) or the Act on the Danish International Register of Shipping (*lov om dansk internationalt skibsregister*), cf. section 11.
- 6) Registration of mortgages, except for court ordered liens, on ships pursuant to the Merchant Shipping Act (*søloven*) or the Act on the Danish International Register of Shipping (*lov om dansk internationalt skibsregister*), cf. section 12.
- 7) Registration of temporary or final owners of aircraft in the Nationality Registry, cf. section 13.
- 8) Registration of mortgages, except for court ordered liens, on aircraft in the Register of Rights to Aircraft, cf. section 14.

1a.-(1)^{9) 14)} Fees shall not be paid pursuant to this Act for registration made as a consequence of transfers of assets and liabilities as well as rights or obligations pursuant to the reform of the local government system, including between municipal and county holiday funds established according to section 36(3) of the Holidays Act (*ferielov*) or pursuant to a decision made by the Minister of the Interior and the Minister of Health to change the municipal or regional division or on the dissolution or designation of a binding municipal cooperation. The documents shall, when being notified for registration, be endorsed with a declaration that the registration is covered by the first sentence.

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(2)⁹⁾ The Minister of Taxation may lay down more detailed regulations on the design of the declaration.

Part 2

Calculation, fee basis and fee rates

2.-(1) The fee shall be rounded up to the next DKK amount divisible by 100.

(2) If the amount on which a fee is payable is stated in a foreign currency, calculation of the fee shall be according to an official average exchange rate fixed by Danmarks Nationalbank within the last 14 days prior to notification for registration. If an official average exchange rate for the currency in question has not been fixed, a selling rate fixed by a bank within the last 14 days prior to notification for registration shall be used. The Minister for Taxation may lay down more detailed regulations on which currency to use when calculating the fee where the amount is stated in Euro.

(3) If it is possible to choose between different methods of calculation of the fee basis, then the fee shall be calculated on the fee basis which results in the highest fee.

3.-(1)¹⁵⁾ When calculating the fee, the transfer of ownership sum shall be inclusive of the total nominal consideration pursuant to section 4 or sections 11 and 13. The consideration shall be inclusive of cash amounts, mortgage deeds paid or issued, respectively, to the person surrendering the transferred property, or to a third party. The same shall apply to mortgages acquired as part of a transfer of ownership. Construction contributions for road, sewage, gas, water, electricity, district heating, dike and pump plant and similar, however, shall only be included in the consideration if the contribution is due for payment at the time of the transfer of the ownership. If covenants on the property transferred can be released by a monetary payment, the monetary payment shall be included in the transfer of ownership sum. If such a monetary payment is fixed as regular instalments, the total sum of these instalments for the agreed term, however no more than the first 10 years following the ownership transfer, shall be included in the transfer of ownership sum. If the transferee assumes any arrears of taxes and duties or of other payments, the arrears assumed shall be included in the transfer of ownership sum. The Minister for Taxation may lay down more detailed regulations on the documentation of the statement of the total nominal consideration.

(2) If, in connection with a transfer of ownership, there is no transfer of ownership sum pursuant to section 4 from which the fee can be calculated, the fee shall be calculated pursuant to section 4(2).

(3) If, in connection with registration of an owner of a ship or an aircraft, there is no transfer of ownership sum pursuant to sections 11 and 13 from which the fee can be calculated, the person subject to pay the fee shall enclose a reasoned specification of the value of the ship or aircraft in the notification, according to his best estimate. If this specification is not enclosed, or if the registration authority is in doubt as to the accuracy of the value specified, the registration authority shall pass on the matter of specifying the value to the customs and tax authorities for a decision once the registration procedure has been completed. At the same time, the registration authority shall inform

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the notifying party about the transfer of the matter to the customs and tax authorities. The customs and tax authorities shall subsequently, if necessary, determine the value according to an assessment. The person subject to pay the fee shall be liable to pay for the costs of this assessment. However, if the assessment is necessary because the customs and tax authorities have deemed the value specification to be too low, the costs shall be paid by the Treasury, unless the assessment is more than 10 per cent above the value specified by the person subject to pay the fee. The customs and tax authorities shall calculate the fee once the assessment is available. The Minister for Taxation may lay down more detailed regulations on the procedure for assessing the value.

4-(1)¹⁵⁾ For registration of a transfer of ownership of real property or shares herein, the fee shall constitute DKK 1,400 and 0.6 per cent of the fee basis pursuant to subsection (2). This shall also apply if the transfer of ownership is conditional.

(2)¹⁵⁾ The fee shall be calculated from the transfer of ownership sum, however as a minimum from the most recently published property value at the time of the notification for registration, or in connection with the transfer of an ownership of an ideal share in a real property, the proportionate share hereof, cf. Act on Assessment of Real Property in Denmark (The Assessment Act) (*lov om vurdering af landets faste ejendomme (vurderingsloven)*). In connection with notification for registration of transfer of ownership of real property, the property value shall be stated and available. If the real property has not been independently assessed at the time of the notification for registration, or if in the time between the most recently published assessment and the notification significant changes have occurred with regard to the property, the value of the property shall be specified according to the best estimate, and the fee shall subsequently, as a minimum, be calculated on the basis of the value specified. The Minister for Taxation may lay down more detailed regulations on the documentation of the information.

(3)¹³⁾ If the value pursuant to subsection (2), 3rd clause is not specified or if the registration authority is in doubt as to the accuracy of the value, the registration authority shall pass on the matter of the value of the property to the customs and tax authorities for decision once the registration process has been completed. At the same time, the registration authority shall inform the notifier about the transfer of the matter to the customs and tax authorities. The customs and tax authorities shall, if necessary, instigate an assessment of the property pursuant to the Assessment Act (*vurderingsloven*). Section 3(3), 5th-7th clauses shall apply correspondingly. The customs and tax authorities shall subsequently calculate the fee.

5.-(1)¹⁴⁾ For registration of mortgages, except for court ordered liens, the fee shall constitute DKK 1,400 and 1.5 per cent of the secured amount. The secured amount is the nominal principal amount of the mortgage deed. If the mortgage deed contains a provision on revaluation of the principal amount, the secured amount shall be the highest amount to which the principal amount can be revalued. If the highest amount to which the principal amount can be revalued does not appear directly from the mortgage deed, the person subject to pay the fee in the mortgage deed shall, according to his best estimate, specify the highest amount to which the principal amount may be revalued within a period of 10 years from notification for registration. The fee shall subsequently be calculated from this amount. If the person subject to pay the fee does not specify the estimate in question, or if the registration authority is in doubt as to the accuracy of the estimate, the registration authority shall pass on the matter of determining the value to the customs and tax authorities for decision once the registration process has been completed. At the same time, the

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registration authority shall inform the notifier about the transfer of the matter to the customs and tax authorities. The customs and tax authorities shall subsequently determine the fee. The 3rd-8th clauses shall not apply for registration of mortgages for index-linked loans granted pursuant to the Mortgage Credit Act (*realkreditloven*).

(2)^{6) 7) 15)} In connection with registration of mortgages on real property, except for mortgages pursuant to a **mortgage owner deed and a letter of indemnity, as security for a loan from mortgage-credit institutions, the Danish Agricultural Mortgage Bank or for loans from banks with an original term of no less than 10 years and no more than 30 years, that part of the loan which is to repay an existing loan with a similar mortgage on the same property shall not be included in the secured amount. If the new mortgage is rejected for registration and if it is not subsequently to be registered or if the new mortgage is cancelled as not effectuated within one year after the notification for registration, the fee preference of the first sentence shall not be considered used. The first sentence may be used irrespective of whether the new mortgage has the form of one or more mortgage deeds and irrespective of whether the new mortgage serves as only partial replacement of an existing loan. If the existing mortgage deed is replaced by more mortgage deeds, it shall however be a condition that the mentioned mortgage deeds have a mortgage on the same property for at least one year after registration. Application of the rule in the 1st clause shall be providing the notification for registration of the new mortgage is carried out before cancellation of the previous mortgage, and providing it is declared that the notification for registration of the new mortgage is conditional upon cancellation of the previous mortgage, and providing the previous mortgage is cancelled no later than 1 year from the notification for registration of the new mortgage.

(3)⁷⁾ For registration of changes by which another or an additional real property or chattels etc. are incorporated under the mortgage, the fee shall be calculated from the entire secured amount pursuant to subsection (1), cf. however subsection (4). In connection with registration of land register changes, the fee shall be calculated pursuant to section 7.

(4)^{6) 15)} If a mortgage has been given on business assets except for real property, a double fee shall be calculated pursuant to section 7 in connection with registration of changes whereby another or more chattels are incorporated in the mortgage. In connection with notification, a statement shall be given that the change is covered by the 1st clause. However, a fee shall be paid pursuant to subsection (1) when the mortgagor in connection with the registration is another person than the mortgagor according to the previously registered mortgage. Changes of mortgages in business assets may be made by endorsement of the existing mortgage deed or by registration of a replacement mortgage deed. If the change is made by replacement mortgage deeds, it is a condition that the notification for registration of the new mortgage is made before the previous mortgage is cancelled, that it is declared that the notification for registration of the new mortgage is conditional upon cancellation of the previous mortgage and that the previous mortgage is cancelled not later than 30 days after registration of the new mortgage.

(5)¹³⁾ For registration of an increase in the secured amount, a fee shall be calculated pursuant to subsection (1) from the difference between the outstanding mortgage and the new mortgage. For registration of other changes than those mentioned in subsection (3) and the 1st clause concerning

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the mortgage, including change of mortgagee or mortgagor, a fee shall be calculated pursuant to section 7, cf. however section 8(1)(8).

(6)^{10) 15)} Calculation of fees in connection with registration of business mortgages, cf. section 47c of the Land Registration Act (*tinglysningsloven*), and security in claims, cf. section 47d of the Land Registration Act (*tinglysningsloven*), conditional upon the cancellation of a similar mortgage deed according to the same provision shall be made in accordance with section 7. When notifying for registration, an endorsement shall be made that the notification is covered by the first sentence. Furthermore, it is a condition that the notification for registration of the new mortgage is made before the previous mortgage is cancelled and that the previous mortgage is cancelled no later than 30 days after the registration of the new mortgage.

(7)^{10) 15)} The Minister for Taxation may lay down more detailed regulations on documentation to the effect that the conditions in subsection (2) have been met, on the extent to which costs can be included without a fee, on submission of a statement pursuant to subsection (2), fifth clause, subsection (4), 2nd and 5th clauses, and subsection (6), 2nd clause, and on documentation for the amount of the reduced mortgage pursuant to subsection (5), 1st clause.

(8)¹⁰⁾ For registration of harvest mortgage deeds, as mentioned in Act no 271 of 22 May 1986 on harvest mortgages, a fee shall be paid only pursuant to section 7.

6.¹³⁾ For registration pursuant to section 42d of the Land Registration Act (*tinglysningsloven*) of ownership reservation in motor vehicles, trailers and semi-trailers as well as caravans, the fee shall constitute DKK 1,400 and 1.5 per cent of the amount the ownership reservation is to secure at the time of notification. Registration of transport to a new debtor is covered by section 7. The Minister for Taxation may lay down more detailed regulations on documentation of the fee basis pursuant to the 1st clause.

6a.^{13) 15)} For registration of changes of rights in connection with companies' mergers, demergers, reorganization or injections of assets to such companies, the fee shall constitute DKK 1,400. In connection with the notification, a declaration shall be made to the effect that the change is covered by the first clause. The Minister for Taxation may lay down more detailed regulations on the design of the declaration.

7.-(1)^{2) 13)} For other registrations than covered by sections 4-6, the fee shall constitute DKK 1,400, cf. however section 8.

(2)^{7) 15)} If the notification leads to registration of more rights in one or several real properties or in several chattels etc., the fee shall constitute DKK 1,400 for each type of right.

(3)^{2) 7)} If the notification leads to registration of name and address changes, the fee shall constitute DKK 1,400. This shall, however, not apply if the notification is solely reasoned by one of the parties or the one who is to receive information about the mortgage changing his name or address without a change of identity.

8.-(1) Registration of the following shall be without a fee:

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- 1) Decisions on guardianship with deprivation of the legal capacity pursuant to section 6 of the Guardianship Act (*værgemålsloven*), cf. section 48 of the Land Registration Act (*tinglysningsloven*).
- 2) Notifications as mentioned in section 13 of the Land Registration Act (*tinglysningsloven*) or other notifications from the police or courts.
- 3) Letters of administration to the extent that they are registered as part of a beneficiary's transfer to a non-beneficiary.
- 4) Application for division of community property during marriage pursuant to section 43 of the Legal Effects of Marriage Act (*lov om ægteskabets retsvirkninger*).
- 5) Dispossession pursuant to section 66 of the Administration of Communal Property Act (*lov om skifte af fællesbo m.v.*).
- 6) Dispossession pursuant to section 26 of the Bankruptcy Act (*konkursloven*).
- 7)¹³⁾ Mortgage on an owner mortgage deed**, cf. section 1a(1), section 42d(3), section 42j(3) or section 47(2) of the Land Registration Act (*tinglysningsloven*), as well as further transfer of an already registered mortgage on an owner mortgage deed** to another mortgagee, cf. section 1a(4), section 42d(7), section 42j(7) or section 47(6) of the Land Registration Act (*tinglysningsloven*).
- 8)¹³⁾ Transfer for ownership or mortgage of an already registered mortgage deed to another mortgagee, provided that the mortgaged amount is not increased.
- 9)¹³⁾ Endorsement pursuant to section 29b(2), the second sentence, of the Land Registration Act (*tinglysningsloven*).

(2)¹⁵⁾ The Minister for Taxation may lay down more detailed regulations on documentation that the condition for exemption from paying a fee stipulated in subsection 1(iii) is met.

(3)¹⁵⁾ Moreover, a request for the following shall also be without fee:

- 1) Deletion.
- 2) Termination of endorsement by the court.
- 3) Extension of time limit or final entry in the Land Book of a matter which has been registered conditionally or with a time limit.
- 4) Deletion of rights which have not been covered by a forced sale, cf. section 581 of the Administration of Justice Act (*retsplejeloven*).

9.¹⁵⁾ (Repealed).

10.-(1) Even though a registration is covered by section 4 or 5, the fee shall be calculated only pursuant to section 7 for registration of:

- 1) Transfer of ownership or mortgage of real property between spouses taking place as a result of dissolution of community property.
- 2)⁶⁾ The surviving spouse's subrogation of the rights and liabilities of the deceased spouse.
- 3) Raising mortgage-credit loans or fishing loans to repay loans covered by section 1 of the Act on Countering the Lock-in Effects of Non-convertible Mortgage-Credit Loans etc. (*lov om imødegåelse af indlåsnings effekter på inkonverterbare realkreditlån m.v.*).

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(2)¹⁴⁾ Though a registration is covered by section 4 or section 5, a fee shall be calculated pursuant to section 7 only for registration of transfer of ownership in connection with transfer of a real property as a gift to the churches of the Evangelical Lutheran Church of Denmark, priesthoods and parishioners or recognised religious communities in Denmark. The same shall apply to registration of transfer of ownership in connection with transfer of a real property as a gift to funds, associations, foundations, institutions etc. and religious communities which have been approved pursuant to section 8A(2) of the Tax Assessment Act (*ligningsloven*), section 12(3) of the Tax Assessment Act (*ligningsloven*) or section 3(2) of the Inheritance Tax Act (*boafgiftsloven*)

(3)¹⁴⁾ Subsection 2 shall apply irrespective of whether mortgage debt in the property is taken over.

(4)¹⁴⁾ Subsections 2 and 3 shall apply to gifts pursuant to testamentary disposition.

(5)¹⁴⁾ The Minister for Taxation may lay down more detailed regulations on documentation that the provisions of subsections 1 and 2 are met.

11.-(1) For registration of an owner of any ship with equipment, or of shares herein, except for fishing vessels and leisure craft, the fee shall constitute 0.1 per cent of the transfer of ownership sum, or if the registration is not carried out in connection with a transfer of ownership, the value of the ship in question at the time of registration. This shall also apply if the registration is conditional. Registration of the final owner shall be without fee if the owner is registered conditionally.

(2) For registration of an owner of fishing vessels and leisure craft with equipment or of shares herein, the fee shall constitute 0.4 per cent of the transfer of ownership sum, or if the registration is not carried out in connection with a transfer of ownership, the value of the ship at the time of registration. This shall also apply if the registration is conditional. Registration of the final owner shall be without fee if the owner is registered conditionally.

(3) Registration of a newly-built ship in connection with a builder's certificate and similar documents shall, irrespective of subsections (1) and (2), be without fee.

12.-(1)¹²⁾ For registration of mortgages on ships which are not leisure craft, except for court ordered liens and mortgages on digital owner mortgage deeds** on such ships, the fee shall constitute 0.1 per cent of the secured amount. For registration of mortgages, except for court ordered liens and mortgages on digital owner mortgage deeds** in leisure craft the fee shall constitute 1.5 per cent of the secured amount. The provisions of section 5(1), 2nd to 8th clauses, subsection (3), 1st clause and subsection (5), 1st clause shall apply correspondingly.

(2)^{6) 14)} If mortgages are provided on ships, a fee shall not be paid in connection with registration of changes by which other or additional ships are incorporated under the mortgage. In connection with notification, a statement of this shall be given. The provisions of section 5(4), the fourth and fifth clauses, shall apply correspondingly. However, a fee shall be paid pursuant to subsection 1 when the mortgagor in connection with the registration is another person than the mortgagor according to the previously registered mortgage.

(3) Ships with a gross tonnage of no more than 5 tons shall be covered by the regulations on mortgages on chattels pursuant to section 5.

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13. For registration of an owner of aircraft or of shares herein in the Nationality Registry, the fee shall constitute 0.1 per cent of the transfer of ownership sum, or when the registration is not carried out in connection with a transfer of ownership, the value of the aircraft at the time of registration. This shall also apply if the registration is temporary. Final registration of an owner who is registered temporarily shall be without fee.

14.-(1) For registration of mortgages, except for court ordered liens, in aircraft in the Register of Rights to Aircraft, the fee shall constitute 0.1 per cent of the secured amount. However for registration of mortgages in aircraft weighing no more than 5,700 kg or registered for no more than 10 passengers, the fee shall constitute 1.5 per cent of the secured amount. The provisions of section 5(1), 2nd-8th clauses, subsection (3), 1st clause and subsection (5), 1st clause shall apply correspondingly.

(2)^{6) 14)} If a mortgage is provided in an airplane, a fee shall not be paid in connection with registration of changes by which other or additional airplanes are incorporated under the mortgage. In connection with notification a statement of this shall be given. The provisions of section 5(4), the fourth and fifth clauses, shall apply correspondingly. However, a fee shall be paid pursuant to subsection 1 when the mortgagor in connection with registration is another person than the mortgagor according to the previously registered mortgage.

15.-(1) The following shall be without fee:

- 1) Other registrations than those covered by sections 11-14, including registration of change of title in connection with merger, demerger, conversion of companies etc. or transfer of assets to such companies.
- 2) Registration etc. in the Royal Danish Register of Shipping of ships with home port in Greenland.
- 3) Registration etc. in the Register of Rights to Aircraft or the Nationality Registry of aircraft domiciled on the Faroe Islands or in Greenland.

(2)^{2) 14)} The provision in section 10(2)-(4) shall apply correspondingly in connection with registration of transfer of ownership of ships or airplanes.

Part 3

Entry into force of the duty to pay a fee

16.-(1)¹⁵⁾ The duty to pay a fee shall enter into force on the notification for registration. The fee shall be due for payment in connection with the registration, cf. however section 17.

(2) If the fee is to be paid on the registration, the authority handling the registration shall acknowledge the payment of the fee by furnishing the document notified for registration with an endorsement of this fee.

17.-(1)^{4) 15)} A company may, irrespective of the due date pursuant to section 16, choose to pay the fee on a monthly basis on its own or its customers' behalf if the company is registered as a monthly payer with the customs and tax authorities.

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(2) Registered companies shall, after the expiry of each fee period of one month, pay the fee to the customs and tax authorities for the transactions that have been registered with the authority administrating the registration for the fee period concerned. Companies shall state the fee. The statement and pay shall be carried out in accordance with the provisions of sections 2 and 4-8 of the Tax Collection Act (*opkrævningsloven*). The Minister for Taxation may lay down more detailed regulations on the statement of the fee.

(3) If a registered company does not observe an order to provide security in due time, cf. section 11 of the Tax Collection Act (*opkrævningsloven*), the customs and tax authorities may delete the registration of the company so that the company cannot pay the fee on a monthly basis until security has been provided.

Part 4

Payment of fees and liability for fees etc.

18. Calculation and payment of the fee shall rest with the person liable for the fee. The person liable for the fee shall be:

- 1) In connection with transfer of ownership, the person acquiring as well as the person surrendering.
- 2) In connection with a mortgage, the mortgagee as well as the mortgagor.
- 3) In connection with owner registration which is not due to transfer of ownership, the person registered as the owner.
- 4) In connection with notification for registration of any other business than transfer of ownership and mortgaging, the notifier shall be the person liable for the fee. The notifier shall be the person who is stated in the document.
- 5) In connection with notification for registration of ownership reservation, cf. section 6, the person liable for the fee shall be the person who has ownership reservation.
- 6)³⁾ In connection with notification for registration of a letter of indemnity issued as security against loans under section 4 of the Act on Loans for the Payment of Property Tax (*lov om lån til betaling af ejendomsskatter*) and amending the Tax Assessment Act (*ligningsloven*), section 36(2) of the Act on Individual Housing Subsidies (*lov om individuel boligstøtte*) and section 33(3), the second clause, of the Act on Polluted Land (*lov om forurennet jord*), cf. section 4 of the Act on Loans for the Payment of Property Tax (*lov om lån til betaling af ejendomsskatter*) and amending the Tax Assessment Act (*ligningsloven*), the person liable for the fee shall be the one granting the loan for which security is provided.

(2)¹⁵⁾ In cases where the notification is made by a registered company, cf. section 17, the company shall be liable for the payment of the fee to the customs and tax authorities.

19.-(1) If the fee amount according to an estimate by the registration authority is not calculated correctly, the registration authority shall send the matter of calculation and payment of the fee to the customs and tax authorities for a decision once the registration process has been completed. At the same time the registration authority shall inform the person liable for the fee about the transfer of the matter.

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(2)⁴⁾ The customs and tax authorities shall decide matters regarding the fee and shall charge the person liable for the fee with any amount due for payment no later than 14 days after demand. If there has been over payment of the fee, the excess fee amount shall be refunded no later than three weeks after the decision.

(3)^{4) 11)} For payment of registration fees by persons later than the time limit stipulated in subsection 2, interest shall be paid pursuant to section 7(2) of the Tax Collection Act (*opkrævningsloven*) with an addition of 0.4 percentage point for every month or fraction hereof from the first day in the month in which the required amount is to be paid.

(4)¹¹⁾ For payment of registration fees by companies, including companies registered pursuant to section 17(1), later than the time limit stipulated in subsection 2, interest shall be paid pursuant to section 7(1), cf. subsection 2, of the Tax Collection Act (*opkrævningsloven*).

(5)⁵⁾ Chapter 5 of the Tax Collection Act (*opkrævningsloven*) shall apply to the collection and payment of registration fees by companies, funds and associations.

(6)^{4) 11)} The Minister for Taxation may lay down more detailed regulations on collection of the fee.

19a.-(1)¹⁵⁾ When the registration issue has been completed, the registration authority shall submit cases where they may be doubt as regards the calculation of the fee to the customs and tax authorities for their control.

(2) If the control reveals that the fee has not been calculated correctly, the customs and tax authorities shall require any amount due paid by the person liable to pay the fee for payment no later than 14 days after the request. In case of over payment, the amount due shall be repaid no later than three weeks after the decision. Section 19(3)-(6) shall apply correspondingly.

20.-(1)^{4) 15)} If the fee or a part of the fee is not⁴⁾ paid in connection with the registration, cf. section 16, the fee amount due shall be raised by 5 per cent, however no less than DKK 200.

(2)⁷⁾ In cases covered by section 5(2), the second clause, a fee shall not be requested pursuant to subsection 1.

21.-(1)⁴⁾ Unpaid amounts which are to be paid pursuant to this Act, may be collected by statutory debt collection pursuant to the regulations of the Act on the Collection of Taxes and Fees, etc. (*lov om inddrivelse af skatter og afgifter m.v.*) or by deduction from the salary pursuant to the regulations of section 14 of the Act on the Collection of Taxes and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*)

(2) A charge of DKK 65 shall be paid for each collection letter regarding payment of the fee etc.

(3)⁴⁾ The persons liable to pay the fee may be granted cancellation and extension of the time for payment of unpaid amounts to be paid under this Act, including amounts not paid as of 1 January

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2001, according to the provisions of section 15 of the Act on the Collection of Taxes and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*).

Part 5

Fee refund

22.¹⁵⁾ (Repealed).

23.-(1) The fee paid in connection with a registration shall be refunded by the customs and tax authorities, however with a deduction of DKK 1,400 when requesting refund of the fee paid in connection with the registration. Refunds shall take place when the following is documented:

- 1) A registered transfer of ownership of real property has been cancelled no later than nine months after the take over of the property with transfer of ownership, or a registered ownership regarding a ship or an aircraft has been deleted no later than nine months after the registration.
- 2) A transfer of ownership has been deleted as a result of the fact that the transfer of ownership has been conditional on the approval of a public authority, which has not been obtained.
- 3)¹⁵⁾ A registered mortgage, except for a mortgage according to a **mortgage owner deed, has been cancelled or deleted, and payments have not been paid in accordance with the mortgage deed.
- 4) A registered mortgage or a registered ownership reservation has been cancelled or deleted, as an obvious incorrect identification of the mortgaged property has occurred on the registration and this error subsequently is corrected at a renewed registration. Request for refund shall be submitted no later than one month after the incorrect identification has been corrected with a new registration of the mortgage in question.

(2) Request for refund shall be submitted through the registration authority which on the request shall state the size of the fee amount received and at the same time shall certify that the transfer of ownership or the mortgage has been cancelled or deleted.

(3) When refund of the fee for a registered transfer of ownership has been made under subsection 1, the fee paid in connection with the notification for registration of a return of transfer of ownership to the previous owner shall also be refunded on request and to the same extent.

(4) The customs and tax authorities shall decide matters regarding refund no later than 14 days after receipt of the request for this and shall pay any refund at the same time. If the customs and tax authorities on the basis of the documentation available do not find a basis for making a decision, the customs and tax authorities may, however, ask the person who requested refund to present further documentation. In this case the time limit for making the decision shall be suspended until the necessary documentation is available. Afterwards, the customs and tax authorities shall make a decision no later than 14 days after the receipt of this documentation.

24.-(1) Fees paid in connection with registration by local embassies etc. of foreign states, international organisations and their personnel shall be repaid pursuant to this Act.

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(2) The Minister for Taxation shall on recommendation by the Minister for Foreign Affairs determine which more specified organisations etc. shall be entitled to refund.

Part 6

The customs and tax authorities and appeals

25, 26 and 27.⁹⁾ (Repealed).

Part 7

Regulatory control

28.-(1) For supervision of the calculation and payment of the fee, the registration authorities shall, on request, provide the customs and tax authorities with the information possessed by the registration authority for use in supervision of payment of the fee.

(2) The registration authority shall provide information to the customs and tax authorities about matters significant to supervising the fee which the registration authority becomes aware of in connection with the registration of ownership rights and mortgages etc. covered by this Act.

29. The customs and tax authorities may demand documents to be handed over from the persons liable for the fee mentioned in section 18 and the undertakings mentioned in section 17, including supplementary information and material concerning the specific transfer-of-ownership matter or mortgage-deed matter.

29a.-(1)¹⁵⁾ As regards companies using the scheme under section 17, the customs and tax authorities shall, at any time, if assessed necessary, against proper identification without a court order, have access to inspect the premises used by the companies and to inspect the companies' ledgers, other accounting material and correspondence, etc. irrespective of whether this information is kept on paper or electronically.

(2) The owners and employees of the companies shall provide the customs and tax authorities with the necessary guidance and assistance when they are carrying out inspections as stipulated in subsection 1.

(3) The material mentioned in subsection 1 shall, upon request, be handed out or forwarded to the customs and tax authorities.

29b.¹⁵⁾ The police shall provide the customs and tax authorities with assistance when they carry out the inspection pursuant to section 29a. The Minister of Justice may lay down more detailed regulations hereon following negotiations with the Minister for Taxation.

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Part 8

Penalties etc.

30.-(1) Any person shall be liable to a fine who wilfully or with gross negligence

- 1) incorrectly calculates the fee basis or carries out an incorrect calculation of the fee pursuant to this Act, or
- 2) supplies incorrect or misleading information or conceals information for the calculation of the fee made by the customs and tax authorities or for the decision of the authority administrating the fee on refund of the fee.

(2)^{5) 8)} Any person who commits one of the violations referred to above who wilfully evades paying a fee to the Treasury or who wrongfully obtains refund shall be liable to a fine or imprisonment for up to one year and six months unless higher penalty is due pursuant to section 289 of the Penal Code.

(3) In orders and regulations issued pursuant to this Act, it may be stipulated that any violation of provisions in such orders or regulations wilfully or by gross negligence shall be punishable by a fine.

(4) Companies, etc. (legal entities) may be subject to criminal liability under the regulations in Part 5 of the Penal Code (*straffeloven*).

31.⁴⁾ The provisions of sections 18 and 19 of the Act on the Collection of Taxes and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*) shall apply correspondingly to cases of violations of this Act.

Part 9

Entry into force and transitional provisions

32.-(1) This Act shall enter into force on 1 January 2000.

(2) This Act shall apply to notification for registration received by the registration authority from and including 1 January 2000. If a document is notified for registration, on which a fee has already been paid pursuant to the Act on Stamp Duty (*lov om stempelafgift*), only the fixed fee of DKK 1,400 shall be paid in connection with notification pursuant to this Act. However, the fixed fee shall not be paid if the registration fee has been paid for a document which previously was rejected from registration and the document is notified for registration again within three months, cf. section 41c of the hitherto in force Act on Court Fees (*lov om retsafgifter*), cf. Consolidated Act no. 460 of 27 June 1989, as subsequently amended by Act no. 1019 of 23 December 1998.

(3) In connection with registration of changes in a document on which stamp duty previously has been paid, or which under the hitherto in force Stamp Act (*stempellov*) was wholly or partly without

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fee, the fee shall be considered as paid for the previous document pursuant to the regulations of this Act.

33. This Act shall not apply to the Faeroe Islands and Greenland.

The Ministry for Taxation, 14 May 2007

On behalf of the Minister

Peter Loft / Lene Skov Henningsen

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Notes

- 1) Remarks on provisions adopted since Act no. 382 of 2 June 1999 and no longer applicable have not been included in the notes.
- 2) Repeal of section 7(2), and instead new subsections 2-4 are inserted (subsection 2 and 3 are repealed by note 7), amendment of section 15(2) and section 23(1)(iii), first sentence, are made by Act no. 944 of 20 December 1999, that entered into force on 1 January 2000.
- 3) Insertion of section 18(vi) is made by Act no. 1100 of 29 December 1999, that entered into force on 1 January 2000.
- 4) Amendment of section 17 (is given in a new wording in note 15, but is still valid), section 19(2), insertion of new subsection 3 (is given in a new wording in note 11 + insertion of subsections 4-5) (subsequently, subsection 3 will be subsection 6), amendment of section 20, section 21(1), insertion of section 21(3), and amendment of section 31 have been made by Act no. 165 of 15 March 2000, which entered into force on 1 January 2001. The interest rate mentioned in section 19(3), the first sentence, as worded in this act, shall apply to interest accruing on or after 1 January 2002. The Minister for Taxation may determine that the regulations shall have effect for interest accruing before 1 January 2002. The interest rate stipulated in section 19(3), first sentence, amounts to 0.6 per cent a month until the interest rate mentioned in section 19(3), the first sentence, is given effect.
- 5) The amendment of section 30(2) has been made by Act no. 1029 of 22 November 2000 that entered into force on 1 July 2001.
- 6) Insertion of the second and third sentences in section 5(2) (to become the third and fourth sentence in note 7), insertion of the fourth and fifth sentences in section 5(4), amendment of section 10(1)(ii), insertion of the third sentence in section 12(2), and insertion of the third sentence in section 14(2), have been made by Act no. 485 of 7 June 2001, which entered into force on 9 June 2001. Section 5(2) and section 10(1)(ii) shall have effect for the notification for registration made from the presentation of the bill on 5 April 2001. Section 5(4), section 12(2) and section 14(2) shall have effect for the notification for registration of replacement mortgages established in connection with changes of mortgage in commercial assets covered by section 5(4), section 12(2) and section 14(2) made from the presentation of the bill on 5 April 2001.
- 7) Insertion of the second sentence in section 5(2), section 20(2), amendment of section 5(3), second sentence, and repeal of section 7(2) and (3), instead a new subsection 2 is inserted (new subsection 2 in note 15, hereafter subsection 4 will become subsection 3), are made by Act no. 458 of 9 June 2004, which entered into force on 11 June 2004 and has effect for documents notified for registration from and including the entry into force of the Act.
- 8) The amendment of section 30(2) has been made by Act no. 325 of 18 May 2005, which entered into force on 20 May 2005.
- 9) Insertion of section 1A, amendment of section 17(3) and (4), and repeal of sections 25, 26 and 27 have been made by Act no. 428 of 6 June 2005, which entered into force on 8 June 2005 and becomes effective from 1 November 2005. Section 1A shall, however, become effective from 8 June 2005.
- 10) Insertion of section 5(6) (subsequently, subsections 6 and 7 will become subsections 7 and 8) have been made by Act no. 560 of 24 June 2005, which entered into force on 1 January 2006, cf. Order no. 1053 of 4 November 2005.
- 11) Amendment of section 19(3) and insertion of section 19(4) and (5) (subsequently subsection 4 becomes subsection 6) have been made by Act no. 513 of 7 June 2006. Entry into force by the Minister for Taxation is lacking – the valid wording of section 19(3) and (4) is:
“*Subsection 3.* In case of payment later than the date stipulated in subsection 2, interest is paid pursuant to section 7(2) of the Act on the Collection of Tax and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*) with the addition of 0.4 percentage point for every month or part thereof from the first day in the month in which the required amount is due. For registered companies, section 7 of the Act on the Collection of Tax and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*) shall, however, apply. Section 8 of the Act on the Collection of Tax and Fees, etc. (*lov om opkrævning af skatter og afgifter m.v.*) shall apply correspondingly for interest added pursuant to this provision.
Subsection 4. The Minister for Taxation may lay down more detailed regulations on collection of the fee.”
- 12) Amendment of section 12(1), first and second sentences are made by Act no. 526 of 7 June 2006. Entry into force by the Minister for Taxation is lacking – the valid wording of section 12(1) is:
“**Section 12.** For registration of mortgages on ships which are not leisure craft, except for court ordered liens on such ships, the fee shall constitute 0.1 per cent of the secured amount. For registration of mortgages, except for court ordered liens in leisure craft the fee shall constitute 1.5 per cent of the secured amount. The provisions of section 5(1), 2nd to 8th clauses, subsection (3), 1st clause and subsection (5), 1st clause shall apply correspondingly.”

- 13) Amendment of the title of the Act, section 4(3), first sentence, section 5(5), second sentence, section 6, second sentence, section 7(1), and insertion of section 6a and section 8(1)(vii)-(ix), have been made by Act no. 539 of 8 June 2006. Entry into force by the Minister of Justice is lacking.
Hence, the valid wording of section 4(3), first sentence, is:
“*Subsection 3.* If the value pursuant to subsection (2), 8th clause is not specified or if the registration authority is in doubt as to the accuracy of the value, the registration authority shall pass on the matter of the value of the property to the customs and tax authorities for decision once the registration process has been completed.”
The valid wording of section 5(5), second sentence, is:
“For registration of other changes than those mentioned in subsection (3) and the 1st clause concerning the mortgage, including change of mortgagee or mortgagor, a fee shall be calculated pursuant to section 7.”
The valid wording of section 6, second sentence, is:
“For registration pursuant to section 42d of the Land Registration Act (tinglysningsloven) of ownership reservation in motor vehicles, trailers and semi-trailers as well as caravans, the fee shall constitute DKK 1,400 and 1.5 per cent of the amount the ownership reservation is to secure at the time of notification. Registration of transport to a new debtor is covered by section 7.”
The valid wording of section 7(1) is:
“**Section 7.** For other registrations than covered by sections 4-6, including registration of changes of title in connection with merger, demerger, conversion of companies etc. or transfer of assets to such companies, the fee shall constitute DKK 1,400, cf. however section 8.”
- 14) All through the Act, the “authority administrating the fee” shall be amended to: “the customs and tax authorities”, wording of section 1A(1), repeal of section 10(2) and (3) and instead insertion of new subsections 2-5, amendment of section 12(2), fourth sentence, section 14(2), fourth sentence, and section 15(2) has been made by Act no. 106 of 7 February 2007, which entered into force on 9 February 2007.
- 15) Amendment of section 1(i), (ii) and (iv), section 4(2), section 5(2), fifth sentence, section 5(4), fifth sentence, section 5(6), third sentence, section 5(7), section 7(2), part 3 (sections 16 and 17), section 20(1), section 23(1)(iii), insertion of section 3(1), eighth sentence, section 6a, third sentence, section 8(2) (subsection 2 will hereafter become subsection 3), section 18(2), section 19a, section 29a and section 29b, and repeal of section 4(1), third sentence, section 5(1), tenth sentence, section 9 and section 22 have been made by Act no. 106 of 7 February 2007. Entry into force by the Minister of Taxation is lacking – the valid wording of section 1(i), (ii) and (iv) is thus:
“**Section 2.** A fee shall be paid to the Treasury pursuant to the regulations of this Act for:
1) Registration of conditional or final transfers of ownership of real property, cf. sections 4, 9 and 10.
2) Registration of mortgages, except for court ordered liens, cf. sections 5, 9 and 10.
3) Registration of ownership reservations pursuant to section 42d of the Land Registration Act (tinglysningsloven), cf. section 6.
4) Other types of registration than those covered by nos. 1-3, cf. sections 7 and 9.”
The valid wording of section 4(1), third sentence is:
“If the transfer of ownership is to be registered in more than one judicial district, a fee pursuant to this subsection shall be paid on the first registration, and for each of the additional registrations, a fee pursuant to section 7 shall be paid, cf. however section 9.”
The valid wording of section 4(2) is:
“*Subsection 2.* The fee shall be calculated from the transfer of ownership sum, however as a minimum from the most recently published property value at the time of the notification for registration, or in connection with the transfer of an ownership of an ideal share in a real property, the proportionate share hereof, cf. Act on Assessment of Real Property in Denmark (The Assessment Act) (lov om vurdering af landets faste ejendomme (vurderingsloven)). In connection with notification for registration of transfer of ownership of real property, the property value shall be stated and available. If the property has not been independently assessed, cf. 8th clause, this shall be reported in connection with the notification. The registration authority shall reject the document if endorsement of the property value or if endorsement that the property value has not been independently assessed are lacking. The Minister for Taxation may lay down more detailed regulations regarding documentation of information. If notification about a change in property value is received at the time of the notification for registration, the person subject to pay the fee may use the changed property value instead of the value pursuant to the 1st clause. If the changed property value is used, a copy of the notice about the change shall be enclosed with the notification for registration. If the real property has not been independently assessed at the time of the notification for registration, or if in the time between the most recently published assessment and the notification significant changes have occurred with regard to the property, the value of the property shall be specified according to the best estimate, and the fee shall subsequently, as a minimum, be calculated on the basis of the value specified.”

The valid wording of section 5(1), tenth sentence is:

“**Section 5.** If the mortgage is to be registered in more than one judicial district, a fee pursuant to this provision shall be paid on the first registration, and for each of the additional registrations, a fee pursuant to section 7 shall be paid, cf. however section 9.”

The valid wording of section 5(2), fifth sentence, is:

“Application of the rule in the 1st clause shall be providing the notification for registration of the new mortgage is carried out at the same time as cancellation of the previous mortgage, and providing the previous mortgage is cancelled no later than 1 year from the notification for registration of the new mortgage.”

The valid wording of section 5(4), fifth sentence, is:

“If the change is made by replacement mortgages, it is a condition that notification for registration of the new mortgage is carried out at the same time as cancellation of the previous mortgage.”

The valid wording of section 5(6), third sentence, is:

“It is also a condition that notification for registration of the new mortgage is carried out at the same time as cancellation of the previous mortgage.”

The valid wording of section 5(7) is:

“The Minister for Taxation may lay down more detailed regulations on documentation to the effect that the conditions in subsection (2) have been met, on the extent to which costs can be included without a fee, on submission of a statement pursuant to subsection (4), 2nd clause, and on documentation for the amount of the reduced mortgage pursuant to subsection (5), 1st clause.”

The valid wording of section 7(2) is:

“*Subsection 2.* If the notification leads to registration of different rights in one or more real properties within the same judicial district or in several chattels, etc., the fee shall constitute DKK 1,400 for each type of right.”

The valid wording of section 8(2) is:

“*Subsection 2.* Moreover, a request for the following shall also be without fee:

- 1) Deletion.
- 2) Termination of endorsement by the court.
- 3) Extension of time limit or final entry in the Land Book of a matter which has been registered conditionally or with a time limit.
- 4) Deletion of rights which have not been covered by a forced sale, cf. section 581 of the Administration of Justice Act (retsplejeloven).”

The valid wording of section 9 is:

“**Section 9.** If registration pursuant to sections 4, 5 or 7 is to be carried out in more than one judicial district due to the location of a real property, the fee shall only be calculated in the judicial district in which notification for registration first takes place.”

The valid wording of sections 16 and 17 is:

“**Section 16.** The duty to pay a fee shall enter into force on the notification for registration. At the same time the fee shall be due for payment, unless permission to pay monthly has been granted pursuant to section 17.

Subsection 2. If the fee is to be paid on the notification, the authority handling the registration shall acknowledge the payment of the fee by furnishing the document notified for registration with an endorsement of this fee.

Section 17. The fee authority may allow an undertaking to pay the fee on a monthly basis on its own or customers’ behalf, irrespective of the due date pursuant to section 16. Undertakings permitted to pay on a monthly basis shall be recorded.

Subsection 2. After the expiry of each month, the fee authority shall send a bill on the basis of its recordings.

Subsection 3. If a registered undertaking does not timely meet a requirement to provide security, cf. section 11(1) of the Act on the Collection of Taxes and Fees, etc., the customs and tax authorities may withdraw the registration of the undertaking until a security has been provided.

Subsection 4. The Minister for Taxation may lay down rules for the permit to pay on a monthly basis.”

The valid wording of section 20(1) is:

“**Section 20.** If the fee or a part of the fee is not paid in connection with notification, cf. section 16, the fee amount due shall be raised by 5 per cent, however no less than DKK 200.”

The valid wording of section 22 is:

“**Section 22.** If a notification for registration is withdrawn, or if registration is rejected, the customs and tax authorities shall on request refund any fees paid in connection with the notification, however after deduction of DKK 1,400 in the event of withdrawal or rejection from registration. The request shall be submitted through the registration authority which shall state on the request the size of the fee amount received and certify that the notification has been withdrawn, or that registration has been rejected.

Subsection 2. If a notification, for which a fee has been refunded pursuant to subsection (1), has been submitted for registration no later than six months after the first notification, the fee shall be reduced by DKK 1,400 in

connection with the new notification. If there has been no request for refund pursuant to subsection (1), the fee shall be reduced in connection with the new notification by the fee originally paid, and DKK 1,400 shall however be deducted if the renewed notification for registration is carried out later than six months after the first notification.

Subsection 3. Refund pursuant to subsection (1) shall be paid no later than 14 days after the customs and tax authorities have received the request.”

The valid wording of section 23(1)(iii) is:

“3) A registered mortgage, except for a mortgage according to a mortgage owner deed, has been deleted, the mortgage deed has not been surrendered to the creditor or to a representative of the creditor, or payments have not been paid in accordance with the mortgage deed. For mortgage deeds issued for security for loans from mortgage-credit institutions, the Danish Agricultural Mortgage Bank or banks, refund may take place, even though the mortgage deed has been in the creditor’s possession, if the loan is not repaid.”