

## Executive order number 95 26/01/2023

### **Executive order on the entry into force of sections of the Act on bookkeeping**

Pursuant to section 34 (2) and (3) in Act No. 700 of 24 May 2022 on bookkeeping and following consultation with the Minister for Taxation, it is stipulated:

**Section 1.** Section 15, section 19, section 20, section 25, section 27 (2–4) and section 29 enter into force.

*Subsection 2.* Section 15 (1) and section 19 take effect from 1 November 2023 for digital standard bookkeeping systems, cf. section 2 of Executive Order No. 97 of 26. January 2023 on the requirements of digital standard bookkeeping systems, if these are marketed in Denmark at the time the executive order enters into force.

**Section 2.** The Executive Order enters into force on 1 February 2023.

*The Ministry of Industry, Business and Financial Affairs, 26 January 2023*

*Morten Bødskov*

*/Brian Wessel*