

Executive Order No 98 of 26 January 2023

Executive Order on the Application for and Registration of Standard Digital Bookkeeping Systems

Pursuant to section 20(4) of Act No 700 of 24 May 2022 on Bookkeeping, the following is provided:

Part 1

Scope and definitions

1 This Executive Order applies to standard digital bookkeeping systems that are covered by section 1 of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems.

2(1) For the purposes of this Executive Order, “digital bookkeeping system” means a digital service or software that allows enterprises to record transactions and store the recorded transactions and vouchers covered by section 3 of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems or, as a minimum, store a complete backup copy on a server hosted by a provider or other third party.

(2) For the purposes of this Executive Order, “cloud-based digital bookkeeping system” means a bookkeeping system that is provided as an online service that allows an enterprise to record as well as store recorded transactions and vouchers on a server hosted by the provider of the system or the provider's supplier of cloud-based solutions.

(3) For the purposes of this Executive Order, “hybrid digital bookkeeping system” means a bookkeeping system installed locally at an enterprise, where, as a minimum, a complete backup copy of recorded transactions and vouchers is made automatically on a regular basis and stored with a third party.

(4) For the purposes of this Executive Order, “standard system” means cloud-based and hybrid digital bookkeeping systems which are offered on uniform terms to an unspecified group of enterprises.

(5) For the purposes of this Executive Order, “recorded transaction” means records covered by section 7(1) of the Danish Bookkeeping Act.

Part 2

General provisions

Language requirements

3(1) Information included in the Danish Business Authority's register of standard digital bookkeeping systems must be in Danish.

(2) Application for registration, deregistration or registration changes covered by this Executive Order and any attachments must be in Danish, Norwegian, Swedish or English.

(3) The Danish Business Authority may require a translation into Danish of documents that are attached to an application for registration where these include many terms of art or technical designations or notations.

Certificate of registration

4(1) Upon completing the registration of a standard digital bookkeeping system, the Danish Business Authority will forward to the applicant a confirmation of registration and a print-out of the information registered (certificate of registration).

(2) The provider of a registered standard digital bookkeeping system must make clear reference to the registration number when marketing the bookkeeping system and when entering into agreements on use of the system.

Publication

5 A register of standard digital bookkeeping systems is published on the Danish Business Authority's website (www.erst.dk) that provides the name and registration number of each bookkeeping system as well as the name, address, and CVR number or foreign company registration number of the system provider.

6 Information and documents received by the Danish Business Authority in connection with an application for registration are publicly accessible. This does not apply to information or documents that are exempted from public access under the Danish Public Administration Act.

Application after deregistration

7 A provider intending to re-introduce a standard digital bookkeeping system onto the market which has been removed from the register of standard digital bookkeeping systems pursuant to section 29(1) of the Danish Bookkeeping Act, must submit a fresh application to the Danish Business Authority in accordance with the rules set out in this Executive Order.

Part 3

Application for registration of standard digital bookkeeping systems

8 (1) An application for registration of a standard digital bookkeeping system must, as a minimum, include the following information—

- (i) the name and CVR number or foreign company registration number of the provider of the bookkeeping system;
- (ii) the provider's physical address and email address;
- (iii) the name of the provider's contact person;
- (iv) the name of the bookkeeping system;
- (v) information as to whether the bookkeeping system is a cloud-based or a hybrid bookkeeping system, see section 2(2) and (3);
- (vi) information as to whether the bookkeeping system has modules or extensions as defined in section 1(2) and (3) of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems; and
- (vii) the name and CVR number or foreign company registration number of the enterprise storing the records and vouchers or a backup copy thereof.

(2) The following documents must be attached to the application—

- (i) a description of how the provider deems the bookkeeping system to meet the requirements set out in section 15 of the Danish Bookkeeping Act and in Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems;
- (ii) a description of how modules or extensions, see section 8(1)(vi) meet the relevant requirements of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems;
- (iii) a description of how the bookkeeping system meets the requirements of section 9 where this is relevant for the standard digital bookkeeping system in question;
- (iv) the provider's data processing agreement, see paragraph 3 of Article 28 of the General Data Protection Regulation; and
- (v) the provider's agreement with a third party that stores recorded transactions and vouchers or that stores a backup copy thereof in standard hybrid digital bookkeeping systems.

(3) Where requested to do so by the Danish Business Authority, the provider must forward a temporary password to the registered bookkeeping system that allows the Authority to set itself up as a test user and determine whether the system's functionality meets the requirements set out in section 15 of the Danish Bookkeeping Act and any rules or regulations issued in pursuance thereof. The password must remain active until the provider has received a certificate of registration in accordance with section 4.

9(1) To qualify for registration, a standard digital bookkeeping system must have a name or designation that clearly distinguishes it from any unregistered bookkeeping systems marketed by the same provider.

(2) Where the standard digital bookkeeping system offers the option of adding third-party systems which are not a part of the bookkeeping system agreed with the provider, it must be clearly indicated in the system that such systems are not included in the registered bookkeeping system.

10(1) When applying for registration of a standard digital bookkeeping system, the provider must use the digital form for standard digital bookkeeping systems applications on www.virk.dk or use a link to www.virk.dk posted on the website of the Danish Business Authority (www.erst.dk). The form must be submitted digitally to the Danish Business Authority.

(2) Attachments to the application that cannot be submitted digitally may instead be sent in physical form to the Danish Business Authority; in this case, the digital application form must state that any such vouchers are being forwarded physically.

11 Where the submitted application lacks any of the necessary information and/or required documentation, the applicant will be given a deadline for submitting additional information and/or documentation. Where the applicant fails to comply with the request for additional information and/or documentation within the specified time limit, the Danish Business Authority can reject the application.

Part 4

Application review

12(1) Once an application for registration of a standard digital bookkeeping system is submitted, the Danish Business Authority will review the application to determine whether the bookkeeping system meets the requirements set out in section 15 of the Danish Bookkeeping Act and any rules or regulations issued in pursuance thereof.

(2) The applicant must provide the Danish Business Authority with any information and documentation necessary to perform this review pursuant to subsection (1).

13(1) In its assessment of whether a standard digital bookkeeping system meets the requirements of subsections (1)-(5) of section 8 of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems, the Danish Business Authority may request appropriate documentary evidence that the bookkeeping system possesses a high level of cybersecurity, including evidence that the level of security is based on a risk assessment as specified in section 8(2). The first sentence does not apply to assurance reports or certifications pursuant to section (2).

(2) Where an assurance report on cybersecurity has been provided by a state-authorized public accountant in accordance with ISAE 3402 or ISAE 3000, or where the system in question is ISO/IEC 27001 certified, the system must be deemed to meet the requirements for cybersecurity set out in subsections (1)-(4) of section 8 of Executive Order No 97 of 26 January 2023 on Requirements for Standard Digital Bookkeeping Systems. The Danish Business Authority may also attach importance to other types of statement by a state-authorized public accountant, certifications according to other standards, or labels under a labelling programme such as the D-seal.

(3) Where no assurance reports or certifications as specified in subsection (2) are available, the Danish Business Authority will obtain the necessary documentation from the provider as to how it has ensured a high level of cybersecurity.

14(1) Where an application for registration of a standard digital bookkeeping system has been submitted to the Danish Business Authority, and this system meets the requirements set out in section 15(1) of the Danish Bookkeeping Act or any rules or regulations issued in pursuance thereof, the Authority will issue a certificate of registration in pursuance of section 4.

(2) Where an application for registration of a standard digital bookkeeping system has been submitted to the Danish Business Authority, and this fails to meet the requirements set out in section 15(1) of the Danish Bookkeeping Act and any rules or regulations issued in pursuance thereof, the Authority will specify a deadline for rectification of the application. Registration cannot take place until the application has been rectified and all requirements are met.

Part 5

Changes relating to registration and deregistration of registered standard digital bookkeeping systems

15 The Danish Business Authority must receive, as soon as possible, notification accompanied by documentary evidence of any changes to the information registered about the standard digital bookkeeping system or the provider pursuant to section 5.

16 The Danish Business Authority need not be notified of any changes to the standard digital bookkeeping system following registration. Pursuant to section 20(2) of the Danish Bookkeeping Act, the registered provider must ensure that the system continues to meet the requirements in section 15 of the Danish Bookkeeping Act and any rules or regulations issued in pursuance thereof.

17 Where the provider of a standard digital bookkeeping system registered in accordance with the rules set out in this Executive Order wishes to withdraw the system from the market, the provider must as soon as possible request that the Danish Business Authority deregister the system.

18 When giving notice of changes pursuant to section 15 or requesting deregistration pursuant to section 17, the provider must use the digital form for making registration changes and

deregistration of standard digital bookkeeping systems on virk.dk or use a link to www.virk.dk on the website of the Danish Business Authority (www.erst.dk). The form must be submitted digitally to the Danish Business Authority.

Part 6

Effective date

19(1) The Executive Order comes into force on 1 February 2023.

(2) Standard digital bookkeeping systems which are covered by section 1 which are marketed in this country at the time when the Executive Order comes into force must be registered in pursuance of sections 8 and 9 not later than 31 October 2023.

(3) Registration under section 14(1) and issuance of a certificate of registration under section 4 may take place from 1 November 2023.

Danish Business Authority, 26 January 2023

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