

Executive Order No 1383 of 29 November 2023

Danish Ministry of Industry, Business and Financial Affairs

Executive Order on the Duty to Store Vouchers in a Digital Bookkeeping System

Pursuant to section 16(3) of Act No 700 of 24 May 2022 on Bookkeeping, the following is provided:

1(1) Enterprises covered by section 16(1) of the Danish Bookkeeping Act must store any documentation of recorded purchase and sales transactions in a digital bookkeeping system, see section 7 of the Danish Bookkeeping Act. Such documentation must, as a minimum, include the following information—

- (i) the date of issue;
- (ii) the type of supply;
- (iii) the amount;
- (iv) the sender and recipient, including name, address and CVR number and/or SE number;
- (v) the VAT amount; and
- (vi) payment details.

(2) Subsection (1) does not apply to till rolls from a sales recording system.

(3) Subsection (1) does also not apply to documentation of recorded transactions that exists in physical form only and that has been received for the purchase or sale of goods and services abroad.

2(1) The Executive Order comes into force on 1 July 2024.

(2) Subsection (1) does not apply to subsidiaries of enterprises covered by the Danish Financial Business Act, the Danish Insurance Operations Act or the Danish Act on the Labour Market Supplementary Pension Scheme where these use a group bookkeeping system.

(3) The Executive Order is only binding on enterprises that are subject to a bookkeeping duty under section 1(1) of the Danish Bookkeeping Act and that must file an annual report for the next financial year pursuant to section 3(1) of the Financial Statements Act, starting on—

(1) 1 July 2024 where the enterprise uses a registered standard bookkeeping system, see section 16(2)(i) of the Danish Bookkeeping Act; and

(2) 1 January 2025 where the enterprise uses an unregistered bookkeeping system; see section 16(2)(ii) of the Danish Bookkeeping Act.

Danish Business Authority, 29 November 2023

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