

## Danish Ministry of Taxation to investigate possible use of Danish limited partnerships in international tax avoidance structures

*(Please note that this article is from an independent third-party tax news provider and the views expressed do not necessarily reflect those of Deloitte).*

On 9 January 2014, the Ministry of Taxation (*Skatteministeriet*) announced that it will start investigating Danish limited partnerships (*kommanditselskab*, K/S) and whether those are used in international tax avoidance structures and to avoid Danish tax. Under Danish law, partnerships are required to maintain a list of owners and participants in the partnership in order to enable the Danish tax authorities to check whether details relating to a partnership have been entered correctly. There are plans to make a public register of the owners of limited companies. Such register on partnerships is also considered. The tax minister also reaffirmed the government's commitment to the automatic exchange of information in order to combat tax evasion.

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