

New guidance clarifies the rules for labor hire in the transport sector

The guidance note clarifies when an arrangement constitutes hired labour and provides your company with a clearer basis for assessing cooperation with foreign haulage operators.



On 16 February 2026, the Danish Tax Agency (Skattestyrelsen) issued a new guidance note (SKM2026.82.SKTST), establishing an updated administrative practice regarding hired labour in connection with transport services. The purpose of the guidance is to create clarity following a number of rulings that have made it unclear where the boundary lies.

Hired labour entails that a foreign enterprise makes manpower available to perform work that constitutes an integral part of a Danish company's business. In such cases, the Danish company is obliged to withhold tax.

How the Danish Tax Agency determines whether hired labour is involved

The Danish Tax Agency bases its assessment on whether the foreign haulage operator carries on a genuinely independent business. If the operator holds a valid Community licence and meets the EU requirements regarding establishment, its own operating assets, and a designated transport manager, the Danish Tax Agency will, as a general rule, consider the business to be independent. In such cases, there will normally be no hired labour.

At the same time, the Danish Tax Agency examines how the cooperation functions in practice. The Agency may classify the arrangement as hired labour if, in reality, the Danish company plans and controls the transport, bears the predominant share of the financial risk, or effectively provides the operating assets.

The Danish Tax Agency distinguishes between three types of businesses:

- A pure freight forwarding company arranges transport without owning its own tractor units and, as a general rule, does not have transport services as an integral part of its business. Where such a company assigns a task to an independent foreign haulage operator with its own tractor unit and driver, the Danish Tax Agency will normally not consider this to constitute hired labour.
- A pure haulage company has transport as its core service. In such cases, the Danish Tax Agency will generally regard the task as part of the business but may consider it outsourced if the foreign haulage operator carries on a genuinely independent business and operates with its own equipment and

drivers.

- A combined freight forwarding and haulage company is assessed according to the same principles as a haulage company, as transport forms part of its business.

If a haulage company with its own tractor units hires a foreign driver to operate the company's own vehicles, the Danish Tax Agency will always consider this to constitute hired labour. This applies regardless of whether the driver is engaged through a temporary work agency, a foreign haulage operator, or an affiliated group company.

How your company should act now

If you operate in the transport sector and use foreign haulage operators or drivers, you should review your cooperation arrangements.

You should ensure that the foreign haulage operator conducts a genuinely independent business. The operator should have its own tractor units or lease them independently without restrictions imposed by the Danish company. Tasks must be agreed on commercial terms, and the Danish company must not, in practice, assume the role of the foreign company's transport manager.

You should also pay attention to exclusivity agreements. If a foreign haulage operator is only permitted to work for a single company, the Danish Tax Agency may regard this as an indication of hired labour.

The Danish Tax Agency will incorporate the guidance note into the Legal Guidance 2026-2, section C.F.3.1.4.1.

At NJORD, we advise you on how to structure cooperation with foreign transport companies in accordance with the clarified practice.



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