

Repeal of tax on free phone and Internet

The Danish Parliament has adopted a new bill repealing tax on free telephone and Internet connection made available to the employee by the employer.

Under the current rules, employees who are provided with free telephone and Internet connection by the employer for private use are taxed on a value of DKK 2,800 per year in accordance with ordinary income tax.

The parliamentary bill, adopted on 26 April 2018, repeals the taxation of employer-paid telephone and Internet connection. Tax exemption applies regardless of whether the employee or the employee's household uses the equipment.

The current tax rules will apply until the bill comes into force in 2020.