Euronext Securities Copenhagen Danish Tax Intelligence Service

Service Description Document

V. 1, JUNE 2026

Summary

1. Executive summary

This document outlines the Euronext Securities Tax Intelligence Service available to clients in relation to selected developments in Danish tax legislation and related market practices.

The service is intended to provide clients with general information on tax-related developments that Euronext Securities considers relevant to the Danish market. The service may include updates relating to tax reporting, tax reclaim processes, Danish tax legislation, guidance or practices issued by the Danish Tax Agency, and other market developments relevant to tax-related services provided by Euronext Securities.

The Tax Intelligence Service is an information-only service. It does not constitute legal advice, tax advice, financial advice, operational advice, or any other form of professional advice. Clients remain responsible for assessing the relevance and impact of any information received and for obtaining independent professional advice where required.

The service is currently delivered in English, on an ad hoc basis, by email.

2. Introduction

Danish tax legislation and market practices may change over time through new rules, authority communications, guidance, or industry developments. These changes may be relevant to clients using Euronext Securities services.

The Tax Intelligence Service is intended to support client awareness of relevant Danish tax-related developments. It does not replace the client’s own legal, tax, compliance, or operational monitoring processes.

3. Service overview

Euronext Securities monitors selected external sources, reviews information considered relevant and distributes Tax Intelligence communications to clients where appropriate.

Service component	Covered by the service
Monitoring of selected Danish tax-related sources	Covered

Review of information considered relevant by Euronext Securities	Covered
Preparation of Tax Intelligence communication in English	Covered
Email distribution to registered client contacts	Covered
Client-specific legal or tax advice	Not covered
Client-specific impact assessment	Not covered
Assistance with implementation of tax changes	Not covered
Comprehensive regulatory monitoring service	Not covered

4. Standards and market practices

The service is based on external sources considered relevant by Euronext Securities. These may include communications from the Danish Tax Agency, regulatory publications, market communications, industry groups, specialist tax information providers, and other relevant sources.

Unless explicitly stated otherwise, the service follows these principles:

- communications are provided in English;
- communications are issued on an ad hoc basis;
- distribution is currently by email;
- information is selected at Euronext Securities' discretion;
- the service is informational only and excludes advisory support.

5. Actors involved in the service

The Tax Intelligence Service involves a limited number of actors. The main actors are listed below.

Actor	Role
Euronext Securities	Monitors selected sources, reviews information, prepares communications, and distributes them to client contacts.
Client	Receives and reviews communications and assesses relevance to its own circumstances.
Danish Tax Agency	Danish authority whose communications or practices may be relevant to the service.
External information sources	Sources used to identify relevant tax developments, such as industry groups, market communications, and specialist providers.

6. Service scope

The scope of the Tax Intelligence Service covers relevant information relating to Danish tax legislation and related Danish market practices.

Terms	In scope	Out of scope
Tax Information	Selected information on Danish tax legislation, Danish tax market practices, Danish Tax Agency communications, and developments relevant to tax reporting or tax reclaim.	Information not considered relevant by Euronext Securities or outside the Danish tax context unless expressly included.
Service activity	Monitoring, review, preparation and email distribution of selected Tax Intelligence communications.	Legal advice, tax advice, regulatory advice, operational implementation support, client-specific impact assessment, and representation before authorities.
Delivery model	Ad hoc communications in English, currently by email.	Fixed publication schedule, guaranteed frequency, automated alerting, or client portal access unless separately introduced.

Client use	General awareness and internal review by the recipient client.	Onward distribution to third parties without prior written consent from Euronext Securities.

7. Service lifecycle

The Tax Intelligence Service lifecycle covers the process from information monitoring through to distribution of the Tax Intelligence communication to clients.

7.1 Information monitoring

Euronext Securities monitors and receives information from selected sources relevant to Danish tax legislation and market practice.

7.2 Relevance assessment

Euronext Securities reviews the information from a general service perspective and determines whether it may be relevant for clients. This assessment is not client-specific legal or tax analysis.

7.3 Preparation of Tax Intelligence communication

Where appropriate, Euronext Securities prepares a Tax Intelligence communication in English. The communication may summarise the development and provide general context.

7.4 Distribution to clients

Communications are sent by email to the client contact details agreed for the service. There is no fixed publication schedule or guaranteed frequency.

7.5 Client review and internal assessment

Clients are responsible for reviewing the information and assessing its relevance to their own activities, tax reporting, tax reclaim processes, or other arrangements.

7.6 Confidentiality and onward distribution

Tax Intelligence communications are intended solely for the recipient client. Any disclosure to third parties is subject to the confidentiality provisions set out in the applicable agreement between the client and Euronext Securities.

8. Glossary

Below is a definition of terms used in this document. If not otherwise specified:

- all times used in this document are in Central European Time (CET);
- “we”, “our” and “us” refer to Euronext Securities.

Term	Definition
Ad hoc basis	Communications issued when relevant information is identified.
Client	Legal entity receiving the Tax Intelligence Service from Euronext Securities.
Danish Tax Agency	Danish authority responsible for administering Danish tax legislation.
Danish tax legislation	Laws, regulations and official requirements applicable to taxation in Denmark.
Euronext Securities	Euronext Central Securities Depositories providing the Tax Intelligence Service.
External sources	Sources used to identify tax developments, including authorities, industry groups, market communications and specialised providers.
Information-only service	Service limited to general information and excluding legal, tax, financial, operational or regulatory advice.

Market practice	Commonly applied tax-related processes, procedures or requirements in the Danish market.
Service scope	Agreed scope of information and clients covered by the Tax Intelligence Service.
Tax Information	Relevant Danish tax-related information that Euronext Securities considers relevant for clients.
Tax Intelligence Communication	Communication issued by Euronext Securities containing selected Tax Information.
Tax Intelligence Service	Service providing relevant updates on Danish tax legislation and related market practices.
Tax reclaim	Process for seeking repayment of tax withheld in excess of the applicable rate.
Tax reporting	Reporting of tax-relevant information to tax authorities or other relevant parties.

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