Ministry of Environment of Denmark
Environmental Protection Agency

Refund of CO2 taxes 2025 for businesses engaged in commercial fishing

Guidance for the application

Version 1

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Guidance on the refund of CO2 taxes for 2025 to businesses engaged in commercial fishing

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1. About the scheme

1.1 Welcome

This guidance describes how to apply for a refund of the share of the CO_2 tax imposed on commercial fishermen in 2025, which is administered by the Danish Environmental Protection Agency. The guidance explains who can apply for a refund, how to do so, and which conditions must be met in order to receive a refund.

There are three documents you should familiarise yourself with before submitting your application. The first is: "Guidance on the refund of CO_2 tax incurred in commercial fishing" — the document you are currently reading. The second is: "Executive Order No. 796 of 22/09/2026 on the refund of CO_2 taxes to businesses engaged in commercial fishing," which the Danish Environmental Protection Agency subsequently refers to as "the executive order." The third document is the TAS Guidance (TAS being the grant administration system), which guides you through the various steps in the application portal when submitting your application. You will find all of this on our website in the Grant Guide, under *Refund of CO2 tax imposed on commercial fishermen in 2025*. This is also where you can log in to the TAS grant portal and create your refund application

Go to the Grant Guide on our website.

1.2 Purpose of the scheme and its administration

From the 1st of January 2025, commercial fishermen have been subject to a CO_2 tax of DKK 750.00 per tonne of CO_2. Under the agreement "A New Course for Danish Fisheries" of 2nd July 2025, it was decided that this tax for 2025 should be refunded. DKK 125 million has been allocated for this purpose.

In practice, the overall refund is administered partly by the Danish Tax Agency and partly by the Danish Environmental Protection Agency.

The purpose of the scheme is to refund the portion of the CO_2 tax that the applicant cannot have refunded through the VAT accounts with the Danish Tax Agency. This means that commercial fishermen can, in total, have the entire CO_2 tax they paid in 2025 refunded.

You can have 53.33% of the CO_2 tax paid refunded through the VAT accounts with the Danish Tax Agency. You can apply for a refund of the remaining 46.67% through this scheme.

1.3 Important dates

Here you will find an overview of key dates and deadlines under the scheme:

Time	What happens here?
28th September 2026 at 12.00 to 11th November 2026 at 23.59.	The scheme is open
No later than 3 months after a fully documented application has been received.	The Danish Environmental Protection Agency sends ruling on refund or rejection

2. Application for refund

2.1 Who can apply for a refund of CO2 tax under the scheme?

A refund of CO_2 tax may be applied for by businesses that are registered in Denmark with a company registration number (CVR) and/or SE number, and which, in respect of 2025, have paid CO_2 tax in Denmark in connection with the purchase and use of energy products for commercial fishing.

Only commercial fishermen with an active company registration number (CVR) at the time of application may apply for a refund.

Both Danish and foreign businesses may apply for a refund. Section 3 explains which expenses are eligible for a refund.

A single, combined application must be submitted for all of the business's vessels. If the business has paid CO_2 tax for several vessels, all of the vessels must therefore be included in the same application (see section 3.3).

As a general rule, the refund is paid to the business's ultimate beneficial owner at the first level, who has an active company registration number (CVR) or SE number at the time of application.

<u>Joint ownership shipping companies</u>
If you are a co-owner of a joint ownership shipping company, one person must submit the application on behalf of the entire joint ownership shipping company. The joint ownership shipping company's registration number (CVR) must be provided in the application.

When the application is submitted, the applicant must declare that they are applying on behalf of the entire joint ownership shipping company. The other co-owners cannot therefore apply separately for a refund of the CO_2 tax paid by the joint ownership shipping company.

If the joint ownership shipping company does not have a CVR number, one of the owners may apply for a refund on behalf of the entire joint ownership company. In that case, the application must be submitted via a CVR number belonging to one of the joint ownership shipping company's owners. The refund cannot be paid out to multiple owners on the basis of their individual ownership shares.

2.2 Application period

The Danish Environmental Protection Agency can receive applications in the period 28th September at 12.00 to the 11th November 2026 at 23.59.

2.3 How to apply as a commercial fisherman with a company registration number (CVR)

As a commercial fisherman with a CVR number, you apply for a refund via the Grant Administration System (TAS), which you will find in the Grant Guide on our website under

Refund of CO_2 taxes to businesses engaged in commercial fishing. Here, you must log in using your MitID Erhverv (business MitID).

Once you are logged in to TAS, you must follow the steps shown on screen — see also the TAS Guidance. All communication with the Danish Environmental Protection Agency regarding your application and its processing must take place via TAS.

TAS will also inform you when you need to attach the relevant supporting documents in connection with the documentation model you have chosen (see section 3.3).

2.4 How to apply as a foreign business with SE-number

If you are a foreign business that is not registered with a CVR number in Denmark, you cannot apply via the Grant Administration System (TAS). You must instead use the application form for foreign businesses without a CVR number, in which you provide your SE number instead. The same documentation requirements and other application conditions apply as for applications submitted via the grant portal with a CVR number.

Complete the application form for foreign applicants and enclose the relevant documentation (see section 3.3). The application must be sent to the email address stated on the Danish Environmental Protection Agency's website under "Refund of CO_2 taxes to businesses engaged in commercial fishing". All communication with the Danish Environmental Protection Agency regarding the application and its processing must take place via this email address.

If you do not have an SE-number, you must first register with the Danish Business Authority. If you have already applied to the Danish Tax Agency for a partial refund of the CO_2 tax, you will have had an SE number created in that connection and can therefore also apply for a refund from the Danish Environmental Protection Agency.

As a Danish applicant, you must submit your application via TAS.

2.4.1 How to add an authorised representative to your application

Some applicants wish to add an authorised representative to an application — for example, if they want to be assisted by an external consultant. Once you have created an application in TAS, you can invite an authorised representative to the application.

An authorised representative does not have access to create applications on your behalf. You must therefore attach the authorised representative to the application. Once you have granted the authorisation, the authorised representative can edit and submit the application on your behalf. Once you have attached an authorised representative, you must also provide the Danish Environmental Protection Agency with the same information about the authorised representative, as described below.

How to do this in TAS:
Once you have created an application as a draft, click "MY APPLICATIONS" in the top right-hand corner. Then click on the application to which you wish to add an authorised representative. Scrolling down this page, you will find the item "Attached users." Here, on the right-hand side, you can click the field "MANAGE." Here you can add the person you wish to attach, with name and email.

The authorised representative will now be sent an email with a link to the application draft, after which they can access and edit the application to which you have attached them. The authorised representative will only have access to that specific application.

After you have attached an authorised representative, as described above, you must also provide the Danish Environmental Protection Agency with the same information about the authorised representative. You can do this either by sending a message to the case officer in TAS once you have created the application — here, click "SEND MESSAGE TO CASE OFFICER” or by attaching a file containing the information under tab 7, "Attach files," in the application.

The information you must send to the Danish Environmental Protection Agency is:

- Authorised representative contact person:
- Authorised representative business registration number (CVR):
- Authorised representative telephone number:

2.5 Acknowledgement of receipt of the application

When you have submitted your application via the TAS application portal, a receipt will be displayed on screen. You now have the option to download a copy of your application, which the Danish Environmental Protection Agency recommends that you do.

If you do not download the receipt immediately, you can always find it again. Go to "My applications," select the relevant application, and then click on "Application created" under the heading "Case progress." Here you can download the receipt as a PDF file.

As a foreign applicant, you will receive a receipt by email once the Danish Environmental Protection Agency has received your application.

2.6 Vessel transferred during 2025

If you have owned a vessel that changed owner during 2025, you can apply for a refund of the CO2 tax attributable to the period during which you owned the vessel.

In the application, you must state the period in 2025 during which you were the owner of the vessel. This information must be documented. Files can be attached to the application under the tab "7. Attach files."

2.7 Application in the event of business cessation

Only commercial fishermen with an active CVR number at the time of application can apply for a refund.

However, business cessation may be taken into account in the event of re-registration or demerger. It is a condition for receiving a refund that you can document that the business has been continued in a new legal form.

The application must be submitted by the continuing company. If there are several underlying owners, a single, combined application must be submitted on behalf of the entire group of owners. In this connection, the applicant must declare that the application is submitted on behalf of all owners.

3. Rules for the refund

3.1 Which expenses are eligible for a refund?

A refund may be granted for CO_2 tax paid on energy products purchased in Denmark and used for commercial fishing in 2025. This applies, for example, to diesel oil, lubricating oil, etc., cf. section 2, no. 2 of the executive order.

You have had the opportunity to have 53.33% of the tax paid refunded by the Danish Tax Agency. A refund can be applied for under this scheme for the remaining part of the tax. This corresponds to 46.67% of your total CO_2 tax incurred on energy products purchased for commercial fishing in 2025, cf. section 1.2.

3.2 Which expenses are not eligible for a refund?

A refund may only be granted for CO_2 tax incurred on energy products purchased for commercial fishing in 2025. Consequential or related expenses, such as any administrative expenses for auditors, advisers, oil companies, transport, interest expenses, space heating or the like, cannot be refunded.

3.3 Documentation requirements: What must your application contain?

The amount for which a refund is sought must be documented with supporting documents. You can choose to document the amount applied for using one of two models:

Documentation model 1: Invoices, payment documentation etc.
Documentation model 2: Account statement from an oil company/intermediary.

Depending on which documentation model you choose, there are different documents you must attach. See further details below under the description of each model.

The Danish Environmental Protection Agency may request supplementary information or refuse to process an application, cf. sections 7 and 8(2) of the executive order, if:

- The supporting documents do not contain sufficient documentation for the stated refund amount,
- The documentation is not submitted in a clear and manageable form, including if documents that are not relevant to the application are enclosed, or
- Both documentation models are used in the application.

3.3.1 Documentation model 1: Invoices, payment documentation etc.

Under documentation model 1, there are four relevant document types you must attach to your application:

1. Schedule of supporting documents
2. Invoices
3. Payment documentation
4. Auditor’s statement (only for refund amounts exceeding DKK 50,000.00)

The first three documents are mandatory to attach to the application. The auditor's statement is only mandatory for applications requesting a refund amount exceeding DKK 50,000.00.

Schedule of supporting documents

You must attach a completed schedule of supporting documents in field 6.2 of the application. A template for the schedule of supporting documents can be found on the scheme's page on the Grant Guide.

The schedule of supporting documents forms the basis for your refund application. In the schedule of supporting documents, you must register the invoices that contain CO2 tax on energy products for your commercial fishing operation, which you have paid and wish to apply for a refund for.

For each invoice, the following key information must appear in the schedule of supporting documents:

- Invoice number
- Quantity of energy product in the relevant unit
- CO2 tax per invoice
- Reference to payment documentation
- Invoice date
- Payment date

Invoices

You must attach all the invoices that make up the total refund amount applied for. Each invoice for which a refund is requested must therefore appear both in the schedule of supporting documents and be attached as a supporting document to the application.

For each invoice, you must document certain information. Some information will probably already appear on the invoices, while other information must be documented separately:

- Company registration number (CVR) or SE-number of the buyer
- Company registration number (CVR) of the supplier
- Unique invoice number
- Total amount payable
- CO2 tax amount
- Date of delivery
- Quantity of energy product in the relevant unit
- Information on which vessel the product was used for and delivered to

Payment documentation

For all expenses documented by invoices, payment documentation must also be enclosed.

Payment documentation may take the form of receipts, account statements, or similar. It is your responsibility to submit sufficient payment documentation that clearly and unambiguously documents payment of the relevant CO2 tax imposed on commercial fishing for which a refund is sought.

Auditor's statement

For applications in which the refund amount applied for exceeds DKK 50,000.00, an auditor's statement documenting the correctness of the refund amount must be enclosed.

A template for the auditor's statement can be found on the scheme's page on the Grant Guide.

Vessels with a gross tonnage under 5 GT

For vessels with a gross tonnage under 5 GT, the documentation requirements under Annex 1 of the executive order may, following an individual assessment, be waived if the required information is not available on the payment documentation. However, it must still be rendered probable that the purchase is eligible for a refund.

3.3.2 *Documentation model 2: Account statement from an oil company/intermediary*

Under documentation model 2, there is one relevant document type, namely account statements from the oil company/intermediary from which your business has purchased CO2-tax-liable products. As the applicant, you must obtain these account statements yourself from the oil companies/intermediaries. The account statements must be attached in field 6.2 of the application portal and must clearly list the purchases with refund-eligible CO2 tax that you have made from the company in question.

As the applicant, you must attach **one account statement per oil company/intermediary** from which you have purchased refund-eligible products, covering the whole of 2025. For example, if you have purchased products with refund-eligible CO2 tax from three different oil companies/intermediaries, you may upload a maximum of three account statements. The account statements must contain all the purchases for which you are requesting a refund.

There is no requirement for an auditor's statement under this model.

Requirements for the form and content of account statements:

Each account statement attached must show the oil company's/intermediary's company name and CVR number, as well as the buyer's name and company registration number (CVR)/SE number.

In addition, the account statements must contain the following information for each transaction (line):

- Invoice number
- Total amount stated on the invoice
- Total CO2 amount on the invoice
- Product type and quantity stated on the invoice in the relevant unit
- Delivery date
- Identification of the vessel to which the product was delivered and for which it was used

Furthermore, applicants must meet the following two requirements: (1) the bank statement must clearly show that the invoices have been paid, and (2) the oil company or intermediary must provide confirmation that the invoices have been paid.

Confirmation of payment may be provided either on a line-by-line basis or in the form of a collective declaration, for example: "The customer [Company Name] / [CVR No.*] has paid for the [XX] CO_2 tax-liable products listed above."*

Where the bank statement does not demonstrate that the invoices have been paid, and no endorsement from the oil company or intermediary confirming payment has been provided, the application will not be complete. Consequently, the Danish Environmental Protection Agency may reject the application.

Accuracy of the information
The information above must appear on the account statement from the oil company/intermediary. It must be clearly evident from the document attached in the application portal that it is the **same version as the one you received from the oil company/intermediary**, as you are **not** permitted to make any changes to the document yourself.

Under this model, you can therefore only obtain a refund for the purchases shown on the account statement you receive from the oil company/intermediary.
If you wish to obtain a refund for purchases beyond those shown on the account statements you receive from the oil companies/intermediaries, your entire application must be documented in accordance with documentation model 1 (schedule of supporting documents, invoices, payment documentation and, if applicable, auditor's statement), as described in section 3.3.1.

Below is an example of a complete account statement from a fictitious oil company/intermediary:

Firmanavn på leverandør: [FIRMANAVN]   Navn køber:
CVR-nr. på leverandør [CVR]   Købers CVR- eller SE-NR:

Løbenr.	Leveringsdato	Bilagstype	Fakturanummer	Kundes CVR-nummer	Kundenavn	Leveringsnavn	Produkttype	Mængde (ordre)	Enhedskode (ordre)	CO2-afgift (ordre)	CO2-afgift pr. enhed	Totalbeløb på faktura (kroner)
1	01-01-2025	Faktura	123456	987654	H123 Firmaet Fiskerikredsen ApS	H123 Fiskerikredsens Fartøj 1	Brændstof - diesel	10.000	LITER	22.600	2,26	155.000
2	05-01-2025	Faktura	113456	987654	H123 Firmaet Fiskerikredsen ApS	H223 Fiskerikredsens Fartøj 2	Brændstof - diesel	5.000	LITER	11.300	2,26	75.000
3	10-02-2025	Faktura	111456	987654	H123 Firmaet Fiskerikredsen ApS	H223 Fiskerikredsens Fartøj 1	Smøreolie	1.000	LITER	2.460	2,46	49.000

"Olieselskabet [FIRMANAVN] kan bekræfte at kunden [H123 Firmaet Fiskerikredsen ApS] / [987654] har betalt de [3] CO2-afgiftspålagte indkøb som fremgår af oversigten herover"

4. Ruling

4.1 Processing of the application

The Danish Environmental Protection Agency will, on the basis of the information provided in the application and any other information available to it concerning the applicant and the applicant's fishing activities, determine whether the applicant is eligible for reimbursement.

Once the Danish Environmental Protection Agency has processed your application and given a ruling, it will send the ruling to you via the application portal. You will receive an email informing you that you have mail, which you must log in to read. You must have email notifications activated on your profile in order to receive emails about mail or changes to your application. You can switch on email notifications in TAS under "MY PROFILE," where you can tick the email notification box under the "Personal information" tab.

The Danish Environmental Protection Agency expects that processing your application may take up to 3 months from the application deadline, provided the case is fully documented.

If the application is not fully documented and the Danish Environmental Protection Agency needs to obtain further information from you, you will generally be given a deadline of 14 days to submit the missing information. The Agency processes applications containing the required information, cf. sections 3–6 of the executive order, in the order in which the fully documented applications were received.

The Danish Environmental Protection Agency provides further information on the expected application processing time for the specific scheme on our website on the Grant Guide. Foreign applicants will be notified e-mail.

4.2 Ruling on payment

If you fulfil the conditions for a refund, the refund-eligible amount will be paid out. You will receive a payment letter describing the circumstances on which the decision was based, as well as the payment of the amount.

4.3 Ruling on refusal

If your application is refused, the Danish Environmental Protection Agency will send a refusal with reasons (including reference to the legal basis) for the refusal, together with guidance on how to appeal.

The Danish Environmental Protection Agency may refuse your application if the Agency assesses that:

- You do not fulfil the conditions of the scheme, or
- You have not provided the required information in the application

If applications exceed the available budgetary framework, the Agency will prioritise applications containing the required information, cf. sections 3–6 of the executive order, in the order in which the fully documented applications were received. The Danish Environmental Protection Agency will pay out refunds until the allocated budgetary framework has been exhausted.

5. Payment of the refund

The refund is paid immediately following the decision. No separate application for payment is required.

5.1 Payment of the refund for applications with a company registration number (CVR)

As a Danish applicant with a CVR number who has applied via the Grant Administration System (TAS), the refund will be paid into your NemKonto.

It is not possible to have the refund paid into any other account.

5.2 Payment of the refund for manual applications with an SE number

As a foreign applicant, you have applied manually using your SE number via the stated email address. In this case, the refund will be paid into the bank account you provide in connection with the application.

As part of the application, you must provide the SWIFT number, IBAN number and VAT number for the bank account into which you wish the refund to be paid. If you do not have a VAT number, you must provide a TIN number.

6. Control

6.1 Administrative control

The Danish Environmental Protection Agency carries out administrative control in connection with the administration of this scheme.

For the purpose of control, the Danish Environmental Protection Agency may obtain information from other public authorities to the extent necessary.

6.2 Retention of supporting documents

The Danish Environmental Protection Agency draws your attention to the fact that you must retain all documentation relating to the application for at least 5 years, calculated from 31st December of the year in which the refund was paid out, and it must be made available to the Danish Environmental Protection Agency upon request.

This documentation requirement applies regardless of whether the recipient replaces or changes electronic systems during the period (e.g. accounting or payment systems).

7. Penalty provisions and fraud

If the rules in the executive order are not complied with, you may be punished under section 289a of the Danish Criminal Code. Companies etc. (legal persons) may be held criminally liable under the rules in Chapter 5 of the Danish Criminal Code.

The Danish Environmental Protection Agency checks refund applications for fraud.

In this context, fraud is defined as an intentional act that affects the right to a refund or the scope of the refund. This may include incorrect declarations or documents, or failure to comply with a duty to provide information.

Circumvention of the conditions for a refund is also regarded as fraud.

8. Appeal

8.1 Filing an appeal

Appeals against decisions of the Danish Environmental Protection Agency must be submitted via the appeals portal of the Environment and Food Board of Appeal. The appeal must be submitted no later than 4 weeks after the day on which you receive the decision.

You may find it useful to read more in the Guidance on Appeals from the Environment and Food Board of Appeal at the web-address https://naevneneshus.dk/start-din-klage/miljoe-og-foedevareklagenaevnet/vejledning/

Once your appeal has been created in the appeals portal, it will initially be sent to and processed by the Danish Environmental Protection Agency. If the Agency chooses to uphold the decision, the appeal will automatically be forwarded to the Environment and Food Board of Appeal. You will be notified if the Danish Environmental Protection Agency forwards the appeal to the Board of Appeal.

8.2 Exemption from use of the appeals portal

You may be exempted from using the appeals portal by sending a request for exemption to the Environment and Food Board of Appeal. You must provide reasons for your request for exemption from using the appeals portal. If you are exempted from using Digital Post by your municipality, please state this in your request. The Board will then decide whether you can be exempted from using the appeals portal. See the detailed conditions for exemption on the Board's website.

Please note that you must send your request for exemption from the appeals portal ***before*** submitting your appeal. Processing your exemption request takes time, and the Danish Environmental Protection Agency therefore recommends that you send your request as soon as possible. This will allow you to submit your appeal in time, should you need to appeal the decision under this scheme.

8.3 Do you want another person to appeal on your behalf?

If you want another person to appeal on your behalf, the appeal must be created in the appeals portal with a power of attorney or with your written consent. Once the appeal has been created, you will receive an email stating that you must confirm on the appeals portal that you consent to being represented. See more about representation on the Danish Appeals Board Authority's website.

9. Legal basis

The rules applicable to the refund of CO2 taxes imposed on commercial fishing in 2025 are set out in:

- Consolidated Act No. 1353 of 2 September 2020, as amended by section 10 of the Act amending Act No. 1489 of 10 December 2024 amending the Road Tax Act, the Fuel Consumption Tax Act, the Act on Weight-Based Taxation of Motor Vehicles etc., the Act on Energy Taxation of Mineral Oil Products etc., and various other acts. (the CO2 Tax Act).
- Executive Order No. 796 of 22/09/2026 on the refund of CO2 taxes to businesses engaged in commercial fishing.
- Executive Order No. 422 of 4 April 2022 on the tasks and powers of the Danish Fisheries Agency.

You will find the executive order on our website in the Grant Guide under ”Refund of CO2 taxes to businesses engaged in commercial fishing”.

Go to the Grant Guide on our website.

Guidance on the refund of CO2 taxes for 2025 to businesses engaged in commercial fishing

The Danish Environmental
Protection Agency

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