In genealogical times, Denmark has had many different types of taxes and, if properly understood, they can be used by the genealogist to prove relationships and extend family lines. Of particular interest to the genealogist are the extra tax as well as the consumption, family, and domestic servant taxes. These records are particularly useful 1671-1711 and can be used to help break down brick walls.

**Normal Taxes:**
The normal taxes that were required year after year were as follows:

**Ledning:** This tax was only paid by freeholding farmers. The amount was small and did not make a huge financial difference.\(^1\)

**Stud (Stød, Støtte):** This was a tax to the king that replaced the old “natholdspligt” in the 1200’s.\(^2\)

**Summer and Winter Tax:** These taxes were required two times per year but were small.

**Innæ:** Tenant farmers were required to support the king and his entourage when they were in the local area.

**Extra Taxes (Ekstrakatmandtaler)**
Extra taxes were taxes levied in order to raise additional funds due to causes such as times of war, fires, the need to rebuild cities, or even for princesses’ dowries. Depending on the particular tax, some of these applied to everyone in the country while others applied only to specific classes of people. In all cases, children younger than 10-12 (depending on the time period) were exempt.

These tax lists are available on microfilm at the Family History Library. To find them go the desired county. They will be recorded under “taxation” and are often included along with the Kontributionsregnskaber and Familie og Folkeskatregnskaber.

For many of the extra tax lists that involve the whole country you will find two copies for each year, one compiled by the clerk of every qualifying person in the county and a parish list (præstemandtall) made by the local minister that was used as a basis for the compiled list. The

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priest’s copy will usually be harder to read but will always contain at least the same amount of genealogical as the clerk’s copy and often more.

**List of Extra Taxes:**

1664: In order to pay princess Anna Sophies’ dowry, a princess-tax (prinsessestyr) was passed. This tax was a combination of hartkorns, gage, and person taxes, from which the regular peasant was exempt. Of similar character were the 1668, 1670, 1680, and 1749 taxes.

1668: Similar to the princess-tax in 1664.

1670: Similar to the princess-taxes in 1664 and 1668.

1674: A Copper-Tax.

1676-1679. A tax to support the military. Like the princess taxes, only affected people of income, wealth, fortune, rank, or office.

1677. A Chimney and Cattle Tax (Ildsted og Kvægskatten).³

1678: A Poll and Cattle Tax (Kop og Kvæg-Skat). The compiled list will include the name of the head of household and record whether there is a spouse, and how many other people, such as children and farm hands are in the home along with the number of animals.

Example:
Christian Ollufsen and wife 1.0.0
2 farm workers 0.3.0
4 donkeys, 1 stud, 4 cows 2.08
2 calves, 4 sheep, 3 swine 2.08

1680: A princess-tax to pay for Ulrika Eleonoras’s dowry. Similar to the 1664 tax.

1682: Poll Tax (Kopskat) decreed 11 November 1682, to be paid 11 December 1682 and 11 March 1683

1683: Poll Tax decreed 14 September 1683, to be paid 11 November 1683

1684: Poll Tax decreed 16 August 1684, to be paid 29 September and end of December 1684

1685: Poll Tax decreed 11 December 1685, to be paid 1 January and 1 March 1686

1687: Poll and Cattle Tax to be paid 30 March 1687 and 11 June 1687

1688: Poll and Fireplace tax decreed 3 January 1688, to be paid 11 March and 11 June 1688

1689: Poll and Fireplace tax 2nd account paid 5 February- 9 July 1689

1690: Poll and Fireplace (Kop og Ildsted-Skat) tax decreed 28 September 1690, to be paid 11 December 1690 and 11 March 1691.

1692: Poll and Fireplace tax decreed 16 February 1692 to be paid in three payments: 30 May (1/4), 30 August (1/4), and 30 November (1/2).

1699-1700: Two taxes:
1) A Poll Tax to be paid on 31 December 1699 and 15 February 1700
2) Employer’s Tax List (folkeløn) prescribed 24 January 1699. A list of all the men with hired help.

1704-1705: Poll Tax decreed 9 July 1704, to be paid 11 December 1704 and 11 December 1705.

1710: A Luxury Tax on things such as sedan chairs, wigs, etc., as well as an employer’s tax. To be paid 22 September 1710.

1711: A Poll and Horse Tax (kop og heste-skat).

1713: Follows the same pattern as 1699 and 1710 employer’s tax. Prescribed 20 January 1713.

1714: A 2% inheritance tax. In Denmark, a man was considered a minor until he was 25, a woman until she married. If a minor inherited a guardian was appointed to manage the finances until they became of age. If when the minor came of age and was ready to assume control of the capital, said capital was worth more than 200 rigsdaler then 2% of it was taxed. This tax lists the name of the heir, how much they inherited, who they inherited it from, the relationship between the two, and how much tax was due. Excellent information that, unfortunately, only covers a small minority of the population.

1717: A tax on embroidered and puffy clothing.

1727-1728: A tax to rebuild Viborg after the great fire in 1726.

1729-1731: A tax to rebuild Copenhagen after the great fire in 1728.

1743. A combination of a wealth, income, poll, horse, and luxury tax. This tax only applied in the cities and among the wealthier countrymen.

1749: A Princess Tax to pay for Princess Louise’s dowry. Louise had had an affair and possibly a child with an official from the noble Ahlefeldt family. The official was imprisoned, and Louise was hastily married to Ernest Frederik III, Duke of Saxe-Hildburghausen. In order to calm the scandal, a large dowry was given which resulted in this princess-tax.

1757: Similar to the 1743 tax. Also, included those which previously paid the hartkorn and rank-tax.

1762-1812: A Poll Tax. See below for more information.

1764-1968: A tax on those who held a social rank.

1768-1770: A Salt-Tax.
1768-1770: A tax was imposed on the wages and other income of clergy and secular officers, as well as on pensions and pardons. It was supposed to last for two years but was extended in 1770 until “we graciously indicate otherwise.” The rate was 10% of the income of the clergy, while the secular officials were taxed progressively.

1768-1813: 1768, also introduced the so-called “quarter-percent tax,” which in effect was two separate taxes: a mark-up of 1/4% of the hartkorn and 1/4% of the mortgage sums. The latter was simply charged by the debtors deducting 1/4% of the interest rate, which was usually 4%, so that the lender now only got 3.75% interest. The one-fourth percent tax was abolished by Struense but reinstated by the ordinance of 17 June 1773. The taxation of the mortgage sums was abolished on 4 September 1809, provided that all creditors pay a once-for-all reimbursement of 2% of the capital. The quarter percent tax on the hartkorn was abolished on July 9, 1813, as all eighty old hartkorn taxes went into the reformed possession, utility and use tax of real estate from 1802.

1770-1845: In 1770, the difference between the tax on clergy and secular officers was abolished so that the clergy were also subjected to the more lenient, progressive scale. The lowest incomes were exempt, incomes of 100-150 national dollars were taxed at 2%, incomes of 300-350 national dollars were taxed at 6%, while incomes over 500 national dollars were taxed at 10%. On the other hand, the officials no longer had to pay the employment tax for the unemployed. The additional injunction, later called the percent tax or official tax, was not repealed until 8 January 1845.

1791-1803: A tax on servant boys.

1762-1812 Poll Tax
This tax started on 23 September 1762, due to threat of war from Tsar Peter III. The war never came to fruition, but the preparations were expensive and greatly increased the debt. When the tax was initially created, no one expected that it would exist for 50 years and by this definition it can be hard to believe that it was categorized as an “extra tax.” For many people it was effectively an ordinary tax because they paid it their entire lives.

The 1762 tax was a simple poll tax. The amount was 1 rigsdaler yearly per person over 12 years old. If someone was too poor or unable to pay the tax, one of the wealthier citizens had to pay on their behalf. The tax became very unpopular and the estate owners in particular hated it as they were responsible to pay for several of their laborers who couldn’t. Bornholm, which usually got away with half-payments, had their amount reduced by half in 1763. They paid ½ rigsdaler or 4 shillings a month. Norway was excused from the tax starting in 1772.

Due to protests, a new regulation was passed on 17 January 1764 which was designed to especially lessen the burden on the common people and the poor in the country. Tenant farmers, cottars, and lodgers no longer had to pay for children under 16 years old. Additionally, a special rank-tax was placed in its stead. The special rank tax also had a long life. In 1870, it lapsed in cases where rank was associated with office, but only at the 1968 withholding tax law did the rank tax disappear completely.

In order to make sure the tax was properly extracted; a whole system was set up. In the country, parish priests were to create a list of everyone in their parish who was eligible. These lists were to be submitted to the county officer who then to make a general census. Furthermore, these were to be updated every month with lists of additions and subtractions (tilgangs og afgangslister) due to people be coming of age, moving in or out, or dying. Unfortunately, the
county extra tax lists from these years on microfilm include only statistical information. The films will list every parish in Denmark and give statistics based on the minister’s lists of the number of men and women of various ages. This provides valuable statistical information, however, as genealogists we want more.

Original ministers’ lists for the 1762 census and subsequent in and out going lists may be preserved for some areas. A search for any of these still existing should be made. They may also be found in the surviving estate archives (godsarkiver). For example, there are two packets listed in the Roeptorf Estate archive in Odense Landarkivet for Ekstraskattsmandtaller from 1764-1782.

The 1762 tax list was also made for all territories belonging to Denmark including Norway and Schleswig-Holstein. Many of these have been extracted and published. The tax lists from Østfold County of Norway have mostly been extracted and published by Guri Isaksen. Lists from Telemark (by Nils Johan Stoa) and Rogaland counties in Norway have also been published. The 1762 tax list from Iceland has been published both in English and in Icelandic. These sources often list the names of each person over 12 by their residence sometimes even listing age and relationships.

The 1762 census and subsequent monthly lists for Schleswig-Holstein are found in the national archives (Rigsarkivet) of Denmark. These are in 216 large, brittle volumes under the title Rensburgische Steuer-Kasse Rechnung 1762-1845 (Rendsburger Tax-Fund Accounts 1762-1845). It is hoped that in the future funds can be gathered to get preservation copies (sikkerhedskopier) of this collection on microfilm.

**The Consumption Tax (Konsumptionen):**
The consumption tax was an indirect tax in that it was levied on specific goods. It was first granted introduced in 1657, in order to help pay for the war Denmark had just declared on Sweden and was supposed to only last for its duration. After Denmark lost the war, there was even greater need for the tax and it ultimately went on to become one of the state’s most important taxes and had revenue that even rivaled that brought in from the tolls. In September of 1660 it was suggested that more goods be added to the tax and the rates raised. The nobility and university opposed the tax, but the cities and clergy supported it. The new tax was passed but quickly became unpopular with in the cities because it ended up hitting them the hardest.

In 1662 the tax was canceled everywhere except Copenhagen and was replaced by the new cadastral tax. This tax was also unpopular, and a mild version of the consumption tax returned in 1671 so that the cadastral tax could be eased. Copenhagen ended up having both the old and the new versions of the consumption tax.

Some of the various items that fell under the consumption tax were as follows:

1. **Formalingsafgift:** a tax on grain that was ground in the village mills
2. **Portkonsumptionen:** a tax on a long list of goods that the peasants brought to the towns such as food supplies, firewood, hay, straw, hides, and building materials
3. **Udskænkningssafgift:** a tax on foreign beer and wine which further had an excise tax that was collected when the tolls were paid
4. **Græsepenge:** a yearly tax on cattle and horses, that people in the towns had grazing on grass.
5. **Kopulationsafgift:** a tax on marriages.
6. **Milepenge:** a tax on wagon-men
When the tax was brought back in 1671-1672, a tax on domestic children over the age of 15 and domestic servants (Familie og Folkeskat) was added. This was supposed to be a tax on expenditure but in reality, it was a poll tax.

In 1688 the rates on goods that the “poor do not need as much” was raised and wine, brandy, salt, and tobacco were added to the list of taxable goods as well. By an ordinance dated 31 December 1700 the consumption tax codified and the tax was not changed until 1760 in the country and 1778 in the towns. After that, the taxes were changed a few times but were significantly simplified in 1837 and was removed entirely in 1851.4

For the genealogist, these tax lists are most likely to be helpful from 1671 when the tax on domestic servants and children was added and up until 1700. During this time, many population counts (præstemandtaller) are provided as an appendix to these records. Like other præstemandtaller, these lists vary in information and quality. Some of these lists only list the households that qualify for the tax, some simply give the number of the servants or household’s members, while others provide each person’s name. Unfortunately, the population counts are missing in many cases and after 1700 they are sporadic.

The consumption tax on weddings - the marriage tax - has a particularly great family history significance if your ancestor was not a peasant (peasants did not pay the marriage tax) and especially if he or she lives in Copenhagen. Outside Copenhagen, it was levied until 1792, but in Copenhagen, it existed as late as 1869. From the time before 1700, however, the accounts for the marriage tax were largely lost, and for the period 1700-1760 it belongs to those in general leased taxes, for which there are virtually no detailed accounts. For the period 1761-92, on the other hand, are a valuable source that not only replaces lost marriage records, but also has significance, even though the parish records exist because they regularly provide more information than these for example, it is very frequent that the accounts, unlike parish records, will provide the brides father’s name, position and residence.

4 Helge Nielsen and Victor Thalbitzer, Skatter og Skatteforvaltning i Ældre Tider, (Kjøbenhavn 1948), pages 15-16.