

# EU tax litigation

## Practice area under Tax

The Court of Justice of the European Union (CJEU) has exclusive jurisdiction to interpret the EU legislative acts, meaning EU treaties, directives and regulations, unless it is completely clear how they are to be interpreted. This is why the CJEU plays an important role in all tax cases where it has been questioned whether the Danish legal rule or its application complies with EU law.

No other Danish law firm has conducted as many tax cases before the Court of Justice of the European Union as Plesner. Our track record is unique. In December 2016, we won our tenth consecutive case.

The cases have resulted in amendments to both legislation and case law and they have also resulted in the repayment of billions to Danish businesses.

International Tax Review has in May 2020 named Plesner "European Court of Justice Firm of the Year". It is the first time this prestigious prize, which is given to a European law firm for its conduct of tax cases before the Court of Justice of the European Union, has been awarded to a Danish law firm. Plesner has been nominated for the prize twice before.

International Tax Review also awarded Plesner two "Impact Case Awards" for conducting [the "beneficial owner" cases](#) for the Court of Justice of the European Union.

### **A different and complex procedure**

The first part of a preliminary reference to the CJEU is to convince the Danish court that a reference is to be made, often against objections from the Ministry of Taxation. In seven of the above ten cases the Ministry of Taxation objected to a reference being made because the Ministry was of the opinion that the interpretation was completely clear (to the Ministry's advantage). Nevertheless, the taxpayers were successful before the CJEU.

The next part is to draft the order for reference, including the questions to the CJEU, on behalf of the Danish court.

The actual litigation before the CJEU follows special procedural rules that are very different from the Danish rules.

Also the EU legal system is very different from the Danish legal system. The same goes for the weighting of the sources of law and the arguments by the CJEU. In particular, the CJEU has developed a number of special principles of interpretation.

Conducting litigation before the CJEU therefore requires extensive experience in this special process and in-depth knowledge of EU law.

### **Our skills**

Plesner has conducted tax litigation before the CJEU for many years.

The litigation has not only been about preliminary references to the Court of

Justice of the European Union but also direct legal actions before the Court of First Instance. Plesner also assists with cases considered by the European Commission before a legal action before the CJEU becomes a reality.

A number of strategic choices must continuously be made in any EU case. The right advice about each one of such choices can be crucial for the final outcome of the case.

Plesner's documented experience and results provide the best basis for being successful in the case.

To read about our method and way of working, go to [Tax Law](#).

## Cases

**Case News** 18.06.2024

Sampo plc announces a public exchange offer to the shareholders of Topdanmark A/S

**Case News** 13.10.2023

The National Tax Tribunal reverses the case law of the Danish Tax Agency on additional taxation of foundations' tied-up funds on dissolution

**Case News** 30.06.2023

The Supreme Court finds in favour of the Ministry of Taxation in another "beneficial owner" case

**Case News** 24.05.2023

Viking Life-Saving Equipment A/S successful in extensive transfer pricing court case

**Case News** 04.05.2023

Danish Supreme Court rules against tax payers in two "beneficial owner" cases regarding interest

**Case News** 24.02.2023

Vækstfonden raises DKK 2.4 billion in Dansk Vækstkapital III

**Case News** 09.01.2023

The Danish Supreme Court has given its judgment in the first two Danish "beneficial owner" cases

**Case News** 20.09.2022

Danish insurance company Codan Forsikring successful in transfer pricing case before the Danish Eastern High Court

**Case News** 31.03.2022

The Eastern High Court reduces the Ministry of Taxation's interest claim significantly in beneficial owner case

**Case News** 04.03.2022

First Danish transfer pricing dispute decided in arbitration under the EU Arbitration Convention

**Case News** 25.11.2021

The Eastern High Court rules against the tax payers in two new "beneficial owner" cases

Case News

03.05.2021

The Eastern High Court rules in favour of NetApp in the "beneficial owner" cases

## Ratings



2024 The Legal 500

Within Tax, Plesner is a first tier firm.

"Their industry and practice knowledge is very strong"

"They have a detailed knowledge of tax and, combined with an incredible business understanding, they are able to turn a complex matter into a simple line of arguments to make a convincing story"

"Very experienced and competent within tax litigation and transfer pricing. Strong mindset around people"

"Responsive, convey technical legal matters well in general business terms"



2024 Chambers Europe

Plesner is listed in "Band 1" as regards Tax.

"The team is very experienced, knowledgeable and proactive in its approach"

"The lawyers are able to understand a problem holistically, and are very knowledgeable regarding practical case handling. They are always responsive and good at explaining complex matters to business teams"



2024 World Tax

Plesner is ranked in Tier 1 in the World Tax ranking as the only Danish firm across the three tax categories (General Corporate Tax, Transfer Pricing and Tax Controversy).



2023 The Legal 500

Within Tax, Plesner is a first tier firm.

"Best track record for tax litigation in Denmark. Highly skilled team"

"Strong analytic skills including the ability to mitigate complex matters"

"Great team work with different skill sets and very strong capabilities within transfer pricing and tax litigation"



2023 Chambers Europe

Plesner is listed in "Band 1" as regards Tax.

"The team at Plesner is excellent - easily the best in tax in Denmark, and one of the best in tax in Europe. The lawyers provide wonderful client service, are responsive and give cutting-edge advice"

"The lawyers are knowledgeable within tax controversy and transfer pricing. They are also very proactive"



2023 World Tax

Plesner is ranked in Tier 1 in the World Tax ranking as the only Danish firm across two tax categories (General Corporate Tax and Tax Controversy).

"Plesner is widely regarded as the leading Danish law firm for all areas of tax law, including tax litigation"



2022 The Legal 500

Within Tax, Plesner is a first tier firm.

"Very strong tax team, and in particular within tax litigation"

"They are truly outstanding, and have the rare ability to completely handle a case and offer very clear strategic advice"

"They have a team that works like clockwork, which supports the overall output of the work product being absolutely best in class and outstanding"

"Impressed by the way the partners work together in teams on large litigation cases. No other Danish law firm can offer such experienced teams to litigate complex tax cases"

"They draw on their superior litigation experience to identify solutions that will withstand governmental as well as public scrutiny, and – when relevant – utilise their vast network within the tax authorities for solution-oriented informal discussions"

CHAMBERS  
EUROPE

2022 Chambers Europe

Plesner is listed in "Band 1" as regards Tax.

"A trusted partner"

"Plesner is deeply aware of technical details on international tax matters and brings to bear experience from a wide range of international clients"

"The Plesner folks are always technically good, creative and very responsive"

## Our specialists

**Lars Toft**Attorney-at-Law,  
Senior Counsel,LL.M.Mobile +45 30 63 32 78  
Direct +45 36 94 24 18  
Email ltt@plesner.com**Christoffer Bennike  
Rønning**

Attorney-at-Law,Director

Mobile +45 29 39 96 54  
Direct +45 36 94 12 34  
Email chbg@plesner.com**Tom Kári Kristjánsson**Attorney-at-Law (H),  
PartnerMobile +45 29 99 30 45  
Email tkk@plesner.com**Neel Støier**

Attorney-at-Law

Mobile +45 29 99 30 76  
Direct +45 36 94 13 68  
Email nsr@plesner.com**Svend Erik Holm**Attorney-at-Law (H),  
Of CounselMobile +45 27 28 35 33  
Direct +45 36 94 11 55  
Email seh@plesner.com**Søren Lehmann Nielsen**Attorney-at-Law (H),  
PartnerMobile +45 28 71 42 62  
Direct +45 36 94 13 20  
Email slen@plesner.com**Thomas Gønge**Attorney-at-Law (H),  
Senior CounselMobile +45 30 93 71 33  
Direct +45 36 94 12 74  
Email tgo@plesner.com**Hanne Søgaard Hansen**

Attorney-at-Law

Mobile +45 30 93 71 17  
Direct +45 36 94 13 75  
Email has@plesner.com**Lasse Esbjerg  
Christensen**Attorney-at-Law (H),  
Partner,LL.M.Mobile +45 29 99 31 05  
Direct +45 36 94 12 25  
Email lec@plesner.com**Anne May With**

Attorney-at-Law,Manager

Mobile +45 61 46 05 95  
Direct +45 36 94 22 50  
Email amwi@plesner.com**Anders Endicott Pedersen**

Attorney-at-Law,Partner

Mobile +45 29 99 30 22  
Direct +45 36 94 11 58  
Email aep@plesner.com**Aske Sahl Hasselbalch**

Attorney-at-Law,LL.M.

Mobile +45 30 68 01 45  
Direct +45 36 94 21 68  
Email ashh@plesner.com

**Hans Severin Hansen**  
Attorney-at-Law (H),  
Partner

Mobile +45 26 70 09 57  
Direct +45 36 94 11 54  
Email hsh@plesner.com

**Jef Nymand Hounsgaard**  
Attorney-at-Law (L),  
Partner

Mobile +45 30 93 71 41  
Direct +45 36 94 12 89  
Email jho@plesner.com

**Aske Kaadt**  
Attorney-at-Law, Manager

Mobile +45 21 74 20 32  
Direct +45 36 94 13 17  
Email aska@plesner.com

**Mathias Kjærsgaard  
Larsen**  
Attorney-at-Law, Partner,  
LL.M.

Mobile +45 29 99 30 67  
Direct +45 36 94 12 14  
Email mkl@plesner.com

**Line Johanne Østergaard  
Andersen**  
Attorney-at-Law

Mobile +45 23 64 99 72  
Direct +45 36 94 21 28  
Email lja@plesner.com

**Peter Barsøe Østergaard**  
Partner

Mobile +45 29 81 96 35  
Direct +45 36 94 22 96  
Email peos@plesner.com

**Ulrik Krogh Holst**  
Attorney-at-Law (L),  
Partner

Mobile +45 30 93 59 96  
Direct +45 36 94 22 04  
Email ukh@plesner.com