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.

Read more about our method and way of working

Case News 30.09.2026

The City Court of Copenhagen rules in favour of IT consultant in tax and VAT case

Case News 11.06.2026

High Court rules in favour of pharmaceutical multinational in landmark transfer pricing case

Case News 20.04.2026

Eastern High Court rules in favour of former UN staff in landmark pension tax case

Case News 07.04.2026

The National Tax Tribunal overturns tax increases in a case concerning alleged disguised dividends and taxation of shareholder contributions

Case News 17.03.2026

Transfer pricing dispute resolved through settlement before the Western High Court

Case News 03.10.2025

Plesner advises SCHWENK Zement in first Danish CCS farm-in on Bifrost

Case News 21.05.2025

The Supreme Court rules entirely in favour of EET Group A/S in landmark transfer pricing case

Case News 08.05.2025

Board members can deduct damages

Case News 01.04.2025

RWE sells 49% of the largest offshore wind farm in Denmark - Thor Wind Farm

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

Ratings

2026 **The Legal 500**

Within Tax, Plesner is a first tier firm.

"Very professional and skilled to work with"

"Best at litigation in the market"

"The team we work with is highly specialised within their field and has an in-depth knowledge of our sector. Understanding our sector is essential in linking tax legislation/practice to our business and being able to move forward with our specific needs"

"The team is very knowledgeable within tax, and their input is generally of a very high standard"

"Plesner has shown significant capabilities to combine tax technical knowledge with legal and commercial considerations, in order to identify the sweet spot or balance for optimal decision-making. Plesner team was responsive and proactive"

2026 **Chambers Europe**

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

"Plesner is top of its field. The lawyers are extremely knowledgeable and service-oriented; they're just the best in the business"

"Its lawyers are able to communicate complex issues in a manner that is understandable and does not over-complicate the case"

"The lawyers both dive deep and maintain a pragmatic approach"

"It is a technically strong team that has a deep understanding of tax litigation and court strategy"

"What really stands out is the team's willingness and ability to understand the client's business"

2026 **World Tax**

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

2025 **The Legal 500**

Within Tax, Plesner is a first tier firm.

"The tax team is the top pick in Denmark. They know the area and work with all the leading companies. Hereby they gain a unique understanding of tax issues"

"Very strong team especially within the area of disputes"

"Great insight and always up to date"

"Best in class within tax litigation"

"The team successfully familiarised themselves with a completely new area and the intricacies of the same. They not only got a very good grasp of how it worked but managed to tie it all together with the functionality and administration of reinsurance. I am confident that they will be able to do the same in other areas as well"

"Dedication, craving for knowledge and understanding of the area in question. Experts within the area of transfer pricing. Excellent in court, where they managed to draw the attention to the important matters. All in all a stellar performance both in the preparation and the execution"

2025 **Chambers Europe**

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

"Plesner is well-versed and extremely experienced in highly technical areas of law. It is able to make difficult concepts and strategic decisions digestible for non-experts"

"Plesner has significant experience and is very strong on the subject matter"

"Plesner delivers a very high standard and is best-in-class in Denmark"

2025 **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).

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 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"



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