Transfer Pricing

Practice area under Tax

For several years, transfer pricing has been the most significant key action area for the Danish Tax Agency. At the same time, transfer pricing presents businesses with some of the greatest challenges in terms of legal protection.

A driving factor behind this is the fact that the Danish Tax Agency often, on relatively weak grounds, disregards the transfer pricing documentation prepared by the taxpayer. This leads to the Danish Tax Agency assessing tax on a discretionary basis and placing the burden of proof on the taxpayer. Moreover, tax treaties do not always guarantee the elimination of double taxation through mutual agreement procedures (MAP) and arbitration, and the EU Tax Dispute Resolution Directive only applies within the EU.

As a result, there is a great need for strategic advisory services early in the tax audit phase and throughout a potential administrative appeal and court case to navigate these challenges effectively.

Our expertise – strategic advisory services and litigation

Plesner assists in transfer pricing cases involving total increases of several billion DKK.

Plesner does not draw up transfer pricing documentation, perform valuations or provide other compliance-related transfer pricing services. Instead, we do what we do best - providing strategic advisory services and handling transfer pricing disputes.

We assist both during the tax audit, in connection with an administrative appeal and at the court level. We also have a proven track record of resolving transfer pricing cases through settlement and arbitration.

Typically, we are involved during the tax audit phase, including in negotiations with the Danish Tax Agency, and most often in close collaboration with the business' transfer pricing advisor and own finance or tax department.

In 2002, Plesner won what is regarded as the first actual transfer pricing case before the Danish National Tax Tribunal, and in 2022 Plesner also led the first Danish transfer pricing dispute decided in arbitration under the EU Arbitration Convention (now superseded by the EU Tax Dispute Resolution Directive). In 2025, Plesner led the case in which the Danish Supreme Court set aside the Danish Tax Agency's long-standing practice of applying the interquartile range to TP benchmark studies.

Even though the Danish National Tax Tribunal and the courts have issued a number of decisions and judgments on transfer pricing in recent years, numerous fundamental questions remain unresolved, leading to continued legal uncertainty in the area.

Plesner assists a range of Danish and international groups in transfer pricing matters pending at the audit level, in administrative appeals and in litigation before the courts. The cases involve i.a. valuation of intangible assets, choice of transfer pricing methods, whether transfer pricing documentation can be disregarded, questions on the burden of proof and the use of expert appraisers.

Since 2009 the International Tax Review has named Plesner "Denmark Tax Firm of the Year" 13 times, and Plesner has been awarded "Denmark Transfer Pricing Firm of the Year" several times.

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"



Anders Endicott Pedersen
Attorney-at-Law,Partner

Mobile +45 29 99 30 22
Direct +45 36 94 11 58
Email aep@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 (H), Partner

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



Mathias Kjærsgaard Larsen
Attorney-at-Law (L), Partner,LL.M.

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



Rebecca Vikjær-Andresen
Attorney-at-Law (L), Partner

Mobile +45 25 10 05 74
Direct +45 36 94 11 01
Email reva@plesner.com



Søren Lehmann Nielsen
Attorney-at-Law (H), Partner

Mobile +45 28 71 42 62
Direct +45 36 94 13 20
Email slen@plesner.com



Tom Kári Kristjánsson
Attorney-at-Law (H), Partner

Mobile +45 29 99 30 45
Email tkk@plesner.com



Aske Kaadt
Attorney-at-Law,Manager

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



Aske Sahl Hasselbalch
Attorney-at-Law,Manager, LL.M.

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



Caroline Strüver Nørring
Attorney-at-Law

Mobile +45 21 94 54 27
Direct +45 36 94 23 67
Email csng@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



Ebbe Bergmann Stenger Larsen

Attorney-at-Law

Mobile +45 21 94 65 00
Direct +45 36 94 21 73
Email ebsl@plesner.com



Elise Ausloos

Attorney-at-Law,Manager

Mobile +45 81 94 19 42
Direct +45 36 94 11 02
Email elau@plesner.com



Freja Simona Aakjær Olesen

Attorney-at-Law

Mobile +45 21 83 58 01
Direct +45 36 94 24 19
Email fsno@plesner.com

Hanne Søgaard Hansen

Attorney-at-Law

Mobile +45 30 93 71 17
Direct +45 36 94 13 75
Email has@plesner.com



Jens Reckendorff

Attorney-at-Law

Mobile +45 21 94 53 71
Direct +45 36 94 21 01
Email jere@plesner.com



Lars Loftager Jørgensen

Senior Advisor

Email lalj@plesner.com



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



Line Høvring Lassen

Senior Counsel

Mobile +45 23 61 17 36
Direct +45 36 94 23 61
Email lihl@plesner.com



Line Johanne Østergaard Andersen

Attorney-at-Law,Manager

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



Mads Okkels Sørensen

Attorney-at-Law

Mobile +45 21 94 67 13
Direct +45 36 94 21 78
Email maos@plesner.com



Morten Toyberg

Attorney-at-Law

Mobile +45 21 94 26 02
Direct +45 36 94 22 32
Email motn@plesner.com



Neel Støier

Attorney-at-Law (L), Manager

Mobile +45 29 99 30 76
Direct +45 36 94 13 68
Email nsr@plesner.com



Susanne Kjær

Senior Advisor

Mobile +45 29 10 36 31



Svend Erik Holm

Attorney-at-Law (H), Of Counsel

Mobile +45 27 28 35 33



Thomas Gønge

Attorney-at-Law (H), Senior Counsel

Mobile +45 30 93 71 33

Direct +45 36 94 25 37
Email sukj@plesner.com

Direct +45 36 94 11 55
Email seh@plesner.com

Direct +45 36 94 12 74
Email tgo@plesner.com