

Danish-Swedish Tax Network 2024

Binding Rulings and Taxpayers' Rights

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Guide to feedback and input



Research question



The content of the thesis



The concept of legal certainty in the project



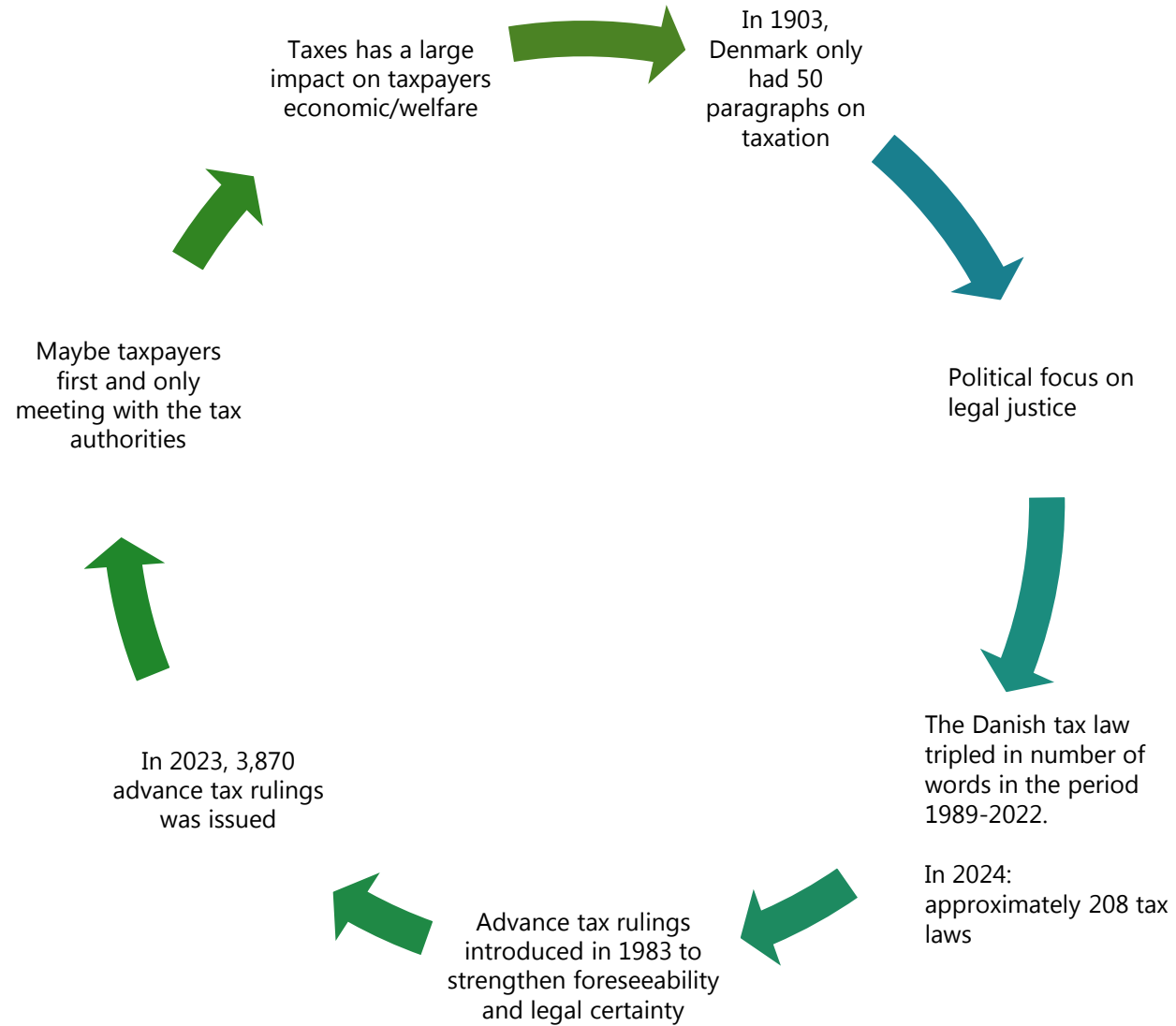
All kind of input, questions and perspectives!

THE ESSENCE OF THE PROJECT



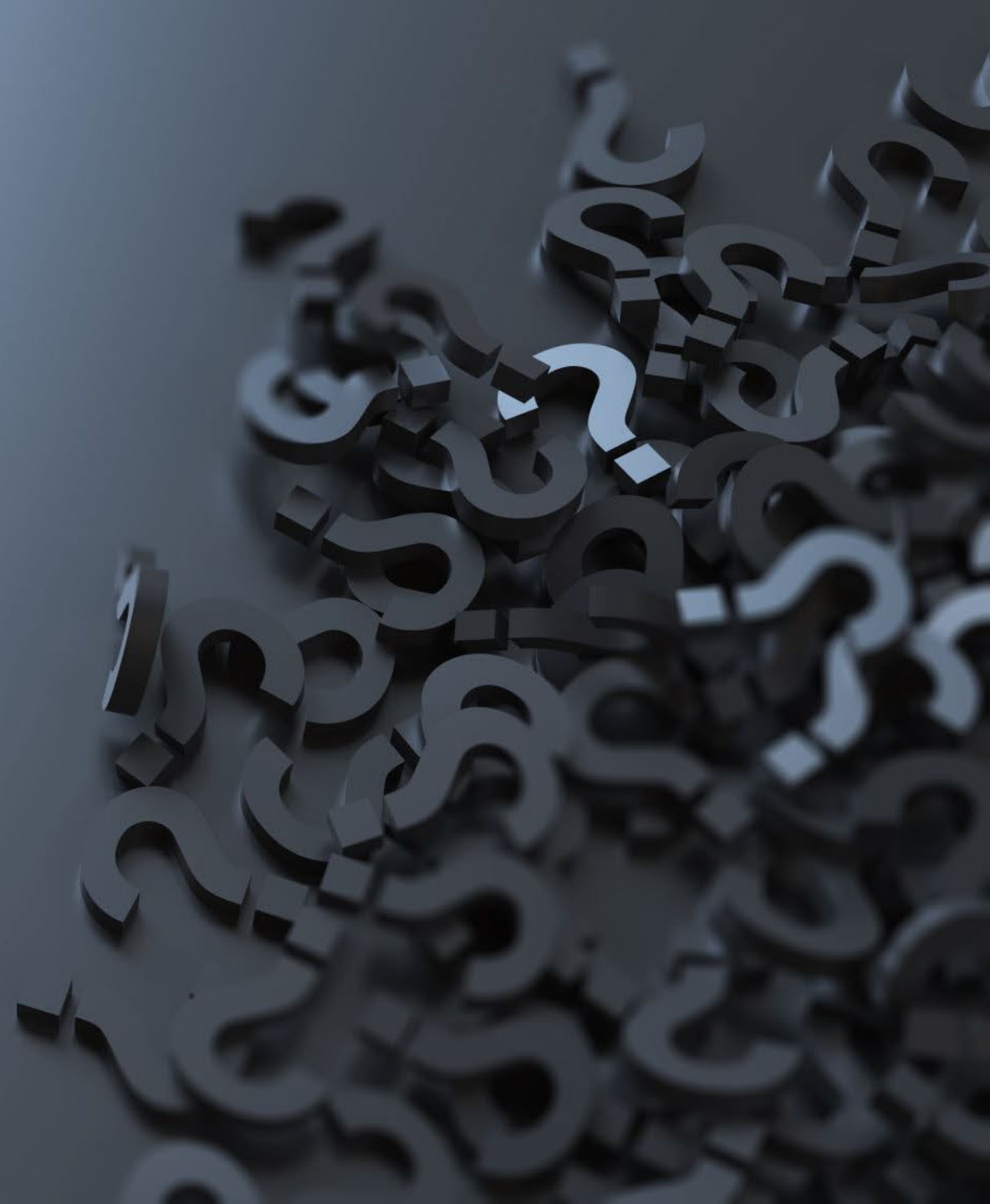
The protection of legal certainty provided by the scheme for advance tax rulings in a complex world of tax regulation

Why this project?



Research question

How and to what extent is the taxpayer's legal certainty protected with the advance tax rulings and the process?



Methodology



Applying legal dogmatic method and legal political considerations



However, with a special focus on legal certainty perspectives

Applied in courts as a legal consideration, Eastern High Court (U.2008.1039Ø):

*"The formalities relating to the already carried out video interrogation of the children have been complied with, and thus decisive guarantees for the defendant's **legal certainty** have not been disregarded."*



Legal certainty is applied by:

A defined concept

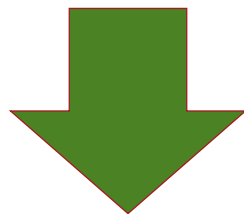
Coherence approach

Legal political consideration

Data composition

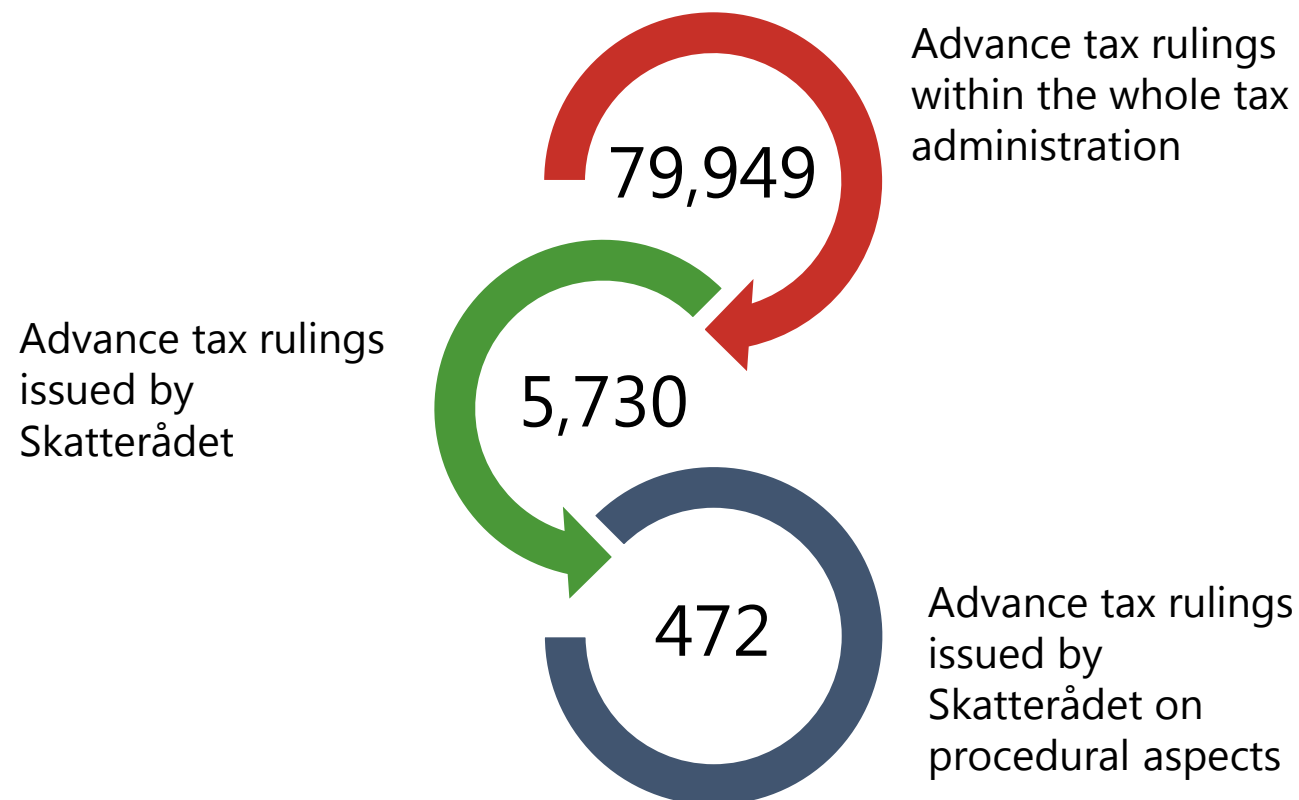
Criteria

- Advance tax rulings
- Investigation period: 2006-2025
- Only rulings issued by the Danish Income Tax Commissioners (Skatterådet)
- Focus on procedural aspects



- A manual *database scrape*

Period for the numbers
2006-2023



Content of the thesis

Chapter 1

- Introduction
- Research questions
- Introduction to the administrative tax system and the advance tax rulings

Chapter 2

- Methodology & choices
- Description of data composition

Chapter 3

- Determination of the concept "legal certainty"

Content of the thesis

Chapter 4

The legal framework

- An analysis of the concept of administrative decision and the inquisitorial procedure
- The advance tax rulings as a legal source

Chapter 5

Dismissal

- The Tax Commissioners possibility to refuse to answer a part of a request or the entire request

Chapter 6

Trail

- Taxpayer's opportunity or lack hereof to have the ruling reviewed

Content of the thesis

Chapter 7

- The tax authority's possibility of revoking a ruling (with a particular focus on EU law)

Chapter 8

- Taxpayer's legitimate expectations upon receipt of a ruling
- Breached prerequisites in the event of revocation
- Possible liability for damages

Chapter 9

- Conclusions and final perspectives

The concept of legal certainty in the thesis



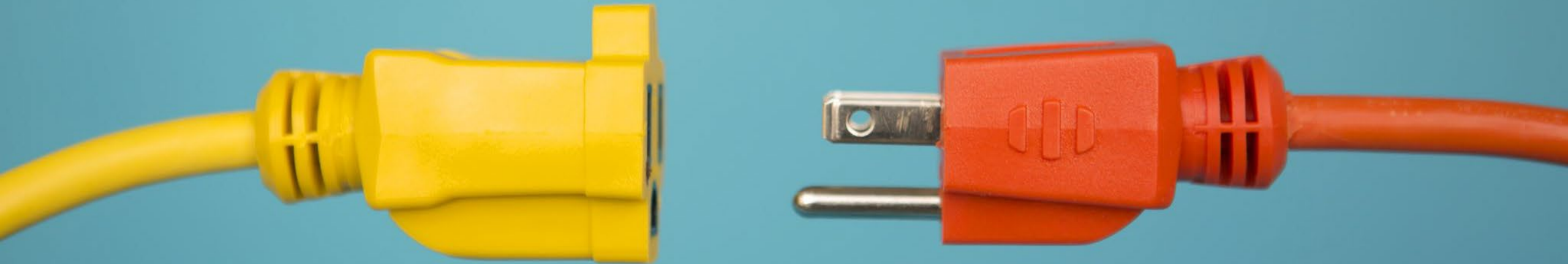
Included values

- Procedural legal certainty
- Civic- and human rights
- The principle of legality
- Predictability
- Within reasonable time

Excluded values

- Ethical considerations
- Fairness and justice aspects
- Substantive legal certainty
- Taxpayers' trust in the tax administration

Time for input, questions and reflections!





**THANKS A LOT FOR YOUR
TIME!**