



“What legal limits to the interpretation and application of the regionalized gift and inheritance taxes and the federal civil law can be identified and must be respected in favour of an increased level of legal protection of Belgian taxpayers by the various Belgian tax authorities, including tax ruling services, in the context of estate planning?”



- Legal limits:**
1. Relationship between civil law and gift and inheritance taxes (in particular) ?
 → Autonomy of tax law in relation to civil law?
 → impact of regionalization of gift and inheritance taxes?
 → impact general anti abuse rule?
 2. Limits *in abstracto*
 → Principle of legality (method of interpretation)
 → Principle of legality ↔ principle of equality
 → General principles of proper administration
 3. Limits *in concreto*
 → case studies

- Additional recommendations for an increased level of legal protection of taxpayers ?**
- Reform tax ruling services ?
 - Reform separation of competences ?
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