**Advance tax rulings**

**Legal certainty and taxpayers’ rights**

**Introduction**

Denmark is one of the countries with the highest tax burden compared to other OECD countries. At the same time, studies indicate that Danes’ trust in the Danish tax authorities is falling dramatically. Especially regarding tax administration. Therefore, it is of the utmost importance that the taxpayer is adequately protected when interacting with the tax authorities. In Danish law there is no explicit requirement of equality of arms in the administrative process. Therefore, it is fundamental that the guaranteed right to due process is observed.

**What is an advance tax ruling?**

- The purpose of the scheme is to create legal predictability for the taxpayers.
- The scheme is enabling taxpayers with the possible of requesting the tax authorities for an assessment of the fiscal consequences of an intended disposition or a disposition which has already been carried out.
- An advance tax ruling is as a starting point binding for the tax authorities for a period of five years.

**The research questions are:**

- How and to what extent are taxpayers’ rights protected in the administrative process when applying for and receiving an advance tax ruling?
- Do the European fundamental rights add additional protection to taxpayers’ rights?

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**Possible challenges:**

- Is it appropriate that it is the authorities that decide what information should be made publicly available?
- What is the applicable time limit to make that information publicly available?

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