

# Tax and VAT appeals in Denmark

Decisions made by the Danish IRS (SKAT, Skattestyrelsen, Skatteministeriet) concerning a Danish tax or VAT case can be appealed to the Danish National Tax Tribunal (Landsskatteretten). This can be done by filing a tax complaint or a VAT complaint with the Danish Tax Appeals Agency (Skatteankestyrelsen).

The general deadline for a tax or VAT complaint is three months from the date when the tax payer/the VAT subject has received the respective tax or VAT decision from the Danish IRS. The filing of a tax or VAT complaint (tax or VAT appeal) with the Danish Tax Appeals Agency must be made through a specific online appeals service.

Any Danish tax or VAT lawyer/litigator at NJORD Law Firm, as well as other lawyers regularly conducting tax or VAT litigation in Denmark, have easy access to the online appeals service. Although the Danish National Tax Tribunal is not a tax court but an administrative appeal body, the appeals procedure is almost the same as the procedure before an ordinary Danish court.

A tax or VAT representative is highly recommended. An experienced tax or VAT litigator can assist with and provide advice in relation to communications with and meetings in the Tax Appeals Agency and the National Tax Tribunal.

All lawyers at NJORD are considered professional representatives according to Danish tax law, i.e. the appealing tax payer or VAT subject is entitled to receive a coverage from the Danish State of at least half of the fee (invoiced at NJORD's ordinary hourly fee rates) to the tax or VAT litigator in most tax and VAT cases.

For the last six years, the appeals procedure before the Tax Appeals Agency has been very lengthy. The procedure in tax and VAT matters which are just a little complex takes more than 30 months. Often the procedure may take up to four years in a complex tax or VAT case. Despite a lot of criticism, quicker procedures remain to be seen.

A significant number of pending matters before the Tax Appeals Agency are related to foreign resident businesses and individuals that have not submitted tax returns in Denmark, international trade, cross-border transactions, multinational groups, foreign legal entities, such as trusts and foundations, including findings in the 'Panama Papers' and other off-shore locations.

A decision by the National Tax Tribunal may be appealed to the ordinary Danish courts. There are no specific tax courts or administrative courts in Denmark. To represent the tax payer or the VAT subject in a tax or VAT case before a Danish court, an experienced tax or VAT litigator is strongly recommended. The above cost coverage scheme will apply.

Read more about how NJORD's tax lawyers can assist you here



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