

DENMARK THE TAX TRIBUNAL

The Tribunal is the supreme administrative appeals authority for cases involving taxation, VAT, other duties, customs, motor car registration fees and property evaluation. It takes appeals from the local appeal boards (ordinary tax cases), the regional tax authorities (cases involving companies- and advanced rulings), The National Assessment Council (more complicated cases and advanced rulings).

Only tax payers and not tax authorities can bring cases before The Tribunal.

The Tribunal is not a court although there are many similarities.

The tribunal decides approximately 4,500 cases per year. About 250 cases are taken to court from The Tribunal every year.

The Tribunal consists of a president, 3 chairmen and 30 extern members. 19 members are appointed by the Minister of Taxation while 11 members are elected by Parliament.

The President, the chairmen and at least 11 members shall meet the conditions for being High Court Judges. The 11 external legal members are Judges in The High courts or in the district courts. The other members represent Danish society being members of Parliament and other politicians or representatives from various organisations representing trade, industry, labour, agriculture and handicraft etc. The cases are decided in groups of 1 chairman and two or three other members.

For the preparation of the cases there is a secretariat of 9 units employed by approximately 60 young or senior lawyers. The Tribunal has an obligation to investigate the cases on its own initiative, and the staff takes care of this work. This can imply a meeting with the taxpayer and his representatives, a survey of the documentation and the books and accounts, a legal investigation and a making of a draft verdict often with a description of the case in 10-15 pages. In most cases the taxpayer has a counsel or a legal advisor. The cases are hereafter submitted to one of the chairmen and some external members who make the decisions on the basis of the written material.

Oral proceedings before the members take place in more difficult cases on request on the taxpayer or his representatives. To these proceedings representatives from the central tax administration or The Counsel of The State will act as counsels for the administration and the taxpayer will have his own legal advisor.

Criminal cases and tax fraud are only dealt with by the courts and not by The Tribunal.