

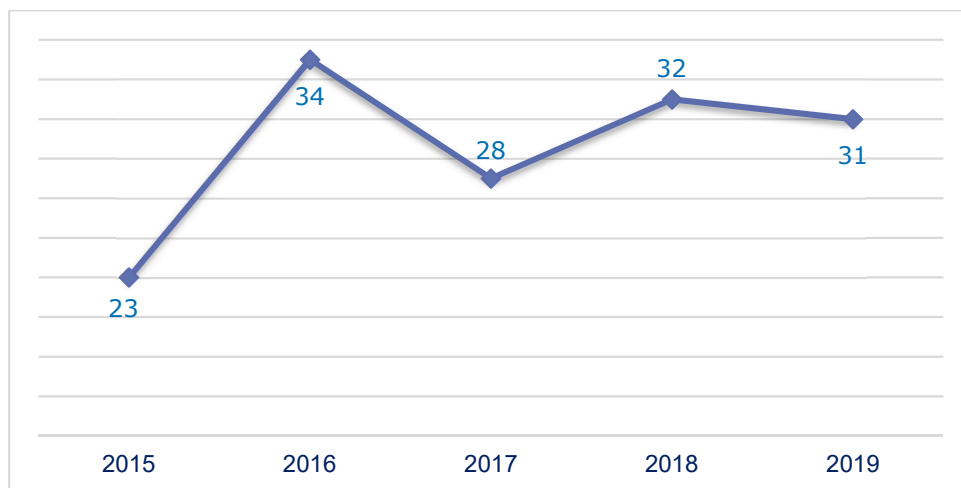
DENMARK

Monitoring the Application of EUROPEAN UNION LAW

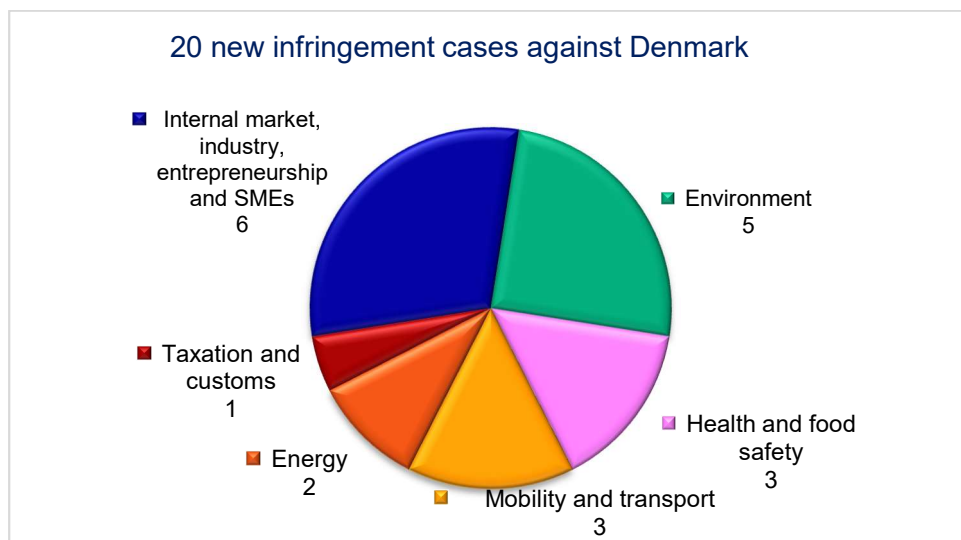
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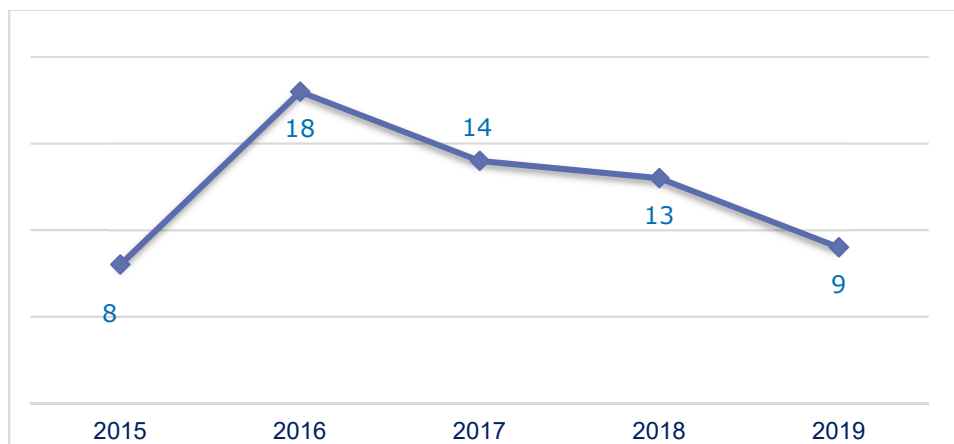
Infringement cases against Denmark open on 31 December (2015-2019)



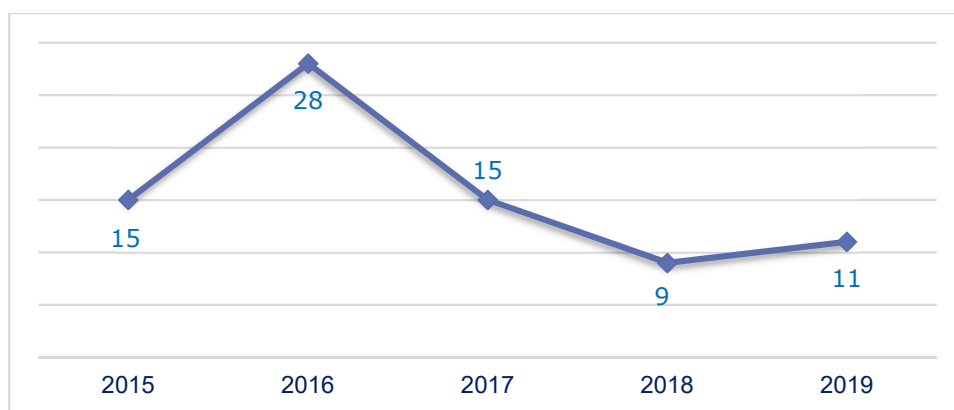
New infringement cases opened in 2019: main policy areas



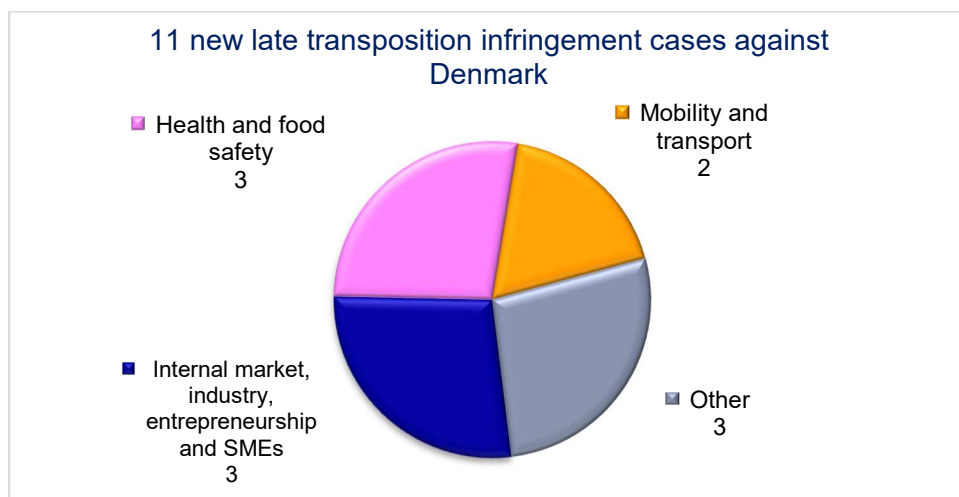
Late transposition infringement cases against Denmark open on 31 December (2015-2019)



New late transposition infringement cases against Denmark (2015-2019)



New late transposition infringement cases opened in 2019: main policy areas





IMPORTANT JUDGMENTS

Court rulings¹

There were no major Court rulings in 2019.

Preliminary rulings

The Court addressed the following preliminary ruling to the Danish judiciary:

- EU law cannot be relied on for abusive or fraudulent objectives. In such cases, national authorities and courts must refuse a taxpayer the exemption from withholding tax on profits distributed by a subsidiary to its parent company, even if there are no domestic or agreement-based provisions providing for such a refusal².

¹ These rulings are almost exclusively handed down in infringement procedures.

² *Skatteministeriet v T Danmark and Y Denmark Aps*, joined cases [C-116/16 and C-117/16](#).