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Ms Caoimhe O'Rourke  
Clerk to the Committee  
Joint Committee on Finance, Public Expenditure, Public Service Reform and  
Digitalisation

By email: [financecommittee@oireachtas.ie](mailto:financecommittee@oireachtas.ie)

9 March 2026

## **Pre-Legislative Scrutiny of the Revised General Scheme of Finance (Tax Appeals and Fiscal Responsibility) Bill 2024**

Dear Ms O'Rourke

We refer to the [Institute's Submission](#) in response to the public consultation by the Joint Committee on Finance, Public Expenditure, Public Service Reform and Digitalisation as part of the pre-legislative scrutiny of the Revised General Scheme of the Finance (Tax Appeals and Fiscal Responsibility) Bill 2025 (i.e. Tax Appeals Bill).

Head 5 of the Tax Appeals Bill proposes significant amendments to the Taxes Consolidation Act (TCA) 1997 arising from the 2021 Supreme Court judgment of *Zalewski v. Adjudication Officer & Ors.* As outlined in our submission in December, our members have very serious concerns with the proposed amendment to section 949Y TCA 1997, which would grant discretion to the Appeal Commissioners to decide whether a tax appeal hearing should be held 'in camera' (i.e. a private



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hearing). The Institute is also very concerned with the proposed amendment to section 949AO(4) TCA 1997 which would allow the Appeal Commissioners to determine if there are special and limited circumstances to justify redaction of determinations.

Given the importance of this issue to our members, since December, the Institute sought and obtained an opinion from Senior Counsel on the constitutional requirement for the changes proposed under Head 5 of the Tax Appeals Bill. In this letter, we summarise the legal advice the Institute has received which confirms that there is nothing in the *Zalewski* case which mandates the change to tax appeals before the Tax Appeals Commission (TAC), as proposed in the Tax Appeals Bill. We also set out key findings of further research we have undertaken on the tax dispute resolution processes which exist in other EU Member States. A copy of the legal opinion and research analysis are enclosed as appendices to this letter.

### **Nothing in *Zalewski* mandates the proposed changes to tax appeal hearings**

Currently, the legislation provides for all TAC appeals to be heard in public by default. However, where a taxpayer makes a request for a private hearing, the appeal must be heard in private. Under the Tax Appeals Bill, while the default position for public hearings would remain unchanged, the approach to private hearings would be significantly altered. Rather than giving the taxpayer a mandatory entitlement to a private hearing, it is proposed that the Appeal Commissioners would be given discretion to determine whether the appeal should be heard in private.

The core constitutional requirement which emerges from *Zalewski* is that the legislation must provide the possibility of a hearing in public. But O'Donnell J. was clear in his judgment that public hearings were by no means an absolute requirement and that it may be permissible to have a presumption in favour of private hearings at first instance. It was simply the absolute ban on public hearings on hearings at the Workplace Relations Commission (WRC) that rendered section 41(13) of the Workplace Relations Act 2015 unconstitutional.

The legal opinion we have received confirms, by taking the view that TAC hearings constitute the administration of justice and that appeals must therefore by default be held in public, with the Appeal Commissioners (rather than the taxpayer) having discretion to decide whether to allow for a hearing to be held ‘in camera’, the Heads of Bill has over-interpreted the effects of *Zalewski*.

According to the legal advice, while a court would likely find that TAC appeal hearings constitute the administration of justice for the purposes of Article 34 of the Constitution, there is nothing in the judgment in *Zalewski* which casts an obvious constitutional doubt on the current approach to the privacy of TAC hearings.

Indeed, the Supreme Court expressly states in *Zalewski* that it may be possible to have a presumption in favour of private hearings. However, the current tax appeals regime does not even go this far, as the default position is that tax appeals will be heard in public. Considering the express recognition by the Supreme Court in *Zalewski* for private hearings, it is difficult to see how the current approach could plausibly be said to be unconstitutional.

The Oireachtas has a significant level of discretion in how it chooses to balance open justice against other interests and has many different ways of doing that from absolute rules of confidentiality to full publicity. It is for the Oireachtas to strike an appropriate balance between the principle of open justice and countervailing considerations, such as privacy interests. There is a range of options available when it comes to holding hearings otherwise than fully in public, including measures such as a redaction, anonymity, and reporting restrictions. Amongst the constitutionally permissible options would, in the opinion of the Senior Counsel, be a continuation of the current statutory approach.

An unenumerated right to privacy<sup>1</sup> is provided in the Constitution which must be balanced with the rights outlined in the *Zalewski* case. It is important to note that as privacy was not an issue in the *Zalewski* case, the Supreme Court did not consider that balance.

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<sup>1</sup> *Kennedy v Ireland*, High Court, [1984 No. 5011P]

Constitutionally protected privacy interests are particularly relevant when it comes to sensitive financial information relating to a party's tax affairs, which requires consideration to be given to what constitutes an appropriate constitutional balance between those interests and the open justice principle.

We firmly believe that an appropriate balance between open justice and confidentiality is afforded with the current approach, which provides that once a tax appeal hearing is held in private, the Appeal Commissioner's determination of that appeal is anonymised to ensure the identity of the taxpayer is not disclosed. The publication of detailed anonymised determinations strikes a careful balance between transparency and privacy, allowing non-binding precedents to develop and scrutiny to occur. It ensures that the wider public can understand how decisions are made, how the law is applied, and what reasoning underpins those decisions.

From the research we have carried out, it is clear that the anonymisation of decisions in tax appeals is the norm throughout the EU, even in countries where tax appeal hearings are held in public. In a small minority of countries, such as France, personal data relating to natural persons is removed from published decisions while information relation to corporate taxpayers is not.

Since 2018, it has been the policy of the Court of Justice of the European Union to substitute initials for the name of the person in its rulings involving natural persons. Furthermore, any additional element in the Court's ruling which is likely to identify the persons concerned is removed by the Court. The decision by the Court to anonymise rulings was taken to ensure the protection of the data of natural persons involved in requests for a preliminary ruling while guaranteeing that citizens are informed and have the right to open courts.<sup>2</sup>

The essential rationale of *Zalewski* is that proceedings which involve the determination of rights and liabilities must have a sufficient level of procedural

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<sup>2</sup> Court of Justice of the European Union, Press Release No 96/18 Luxembourg, 29 June 2018  
<https://curia.europa.eu/site/upload/docs/application/pdf/2018-06/cp180096en.pdf>

fairness and integrity necessary to safeguard constitutional rights and values. As a result, we consider that the approach advocated for in the Heads of Bill regarding the publicity of hearings before the TAC goes further than is constitutionally or legally necessary and we strongly urge that it is reconsidered.

### **Tax dispute resolution processes in other EU Member States**

We have collated information on the options available to taxpayers for the resolution of tax disputes in 20 EU Member States. While the procedures for resolving tax disputes differs across Member States, we have sought to compare the processes which currently exist at the TAC in Ireland with similar bodies/tribunals in other Member States which are independent from the tax authority in that country. Our research is based on information we have obtained directly from tax professionals and fellow tax institutes located in the Member States and supported by information available online.

We have outlined the detailed findings of our research in an appendix to this letter. The key themes emerging from our research are:

- The approach taken to tax appeal hearings varies significantly across EU Member States. Some Member States hold tax appeal hearings in private and some hold hearings in public, while other Member States decide tax appeals through written proceedings.
- Akin to the position which currently exists in Ireland, in six other EU Member States where tax appeal hearings are undertaken, it is generally possible for a taxpayer to have a private hearing. Notably, these include Members States with populations similar to Ireland such as, Cyprus, Denmark, Finland, and Slovenia.
- In addition, in three of the EU Member States which we reviewed (i.e. Italy, Slovakia and Spain), our understanding is that the proceedings are mostly conducted in writing. Such an approach limits the public disclosure of details

of a taxpayer's private affairs. In fact, in Slovakia, the outcome of the written proceedings is subject to tax secrecy and is not made public.

- Of the EU Member States that generally hold tax appeal hearings in public, all except one country, Italy, provide the taxpayer with either, the option for a review of the underlying tax issue before appealing the matter to an independent tribunal/body, or the option to avail of arbitration. This is in stark contrast with the position in Ireland where the TAC is the sole avenue available for a taxpayer to resolve disputes regarding tax assessments with Revenue.<sup>3</sup>
- 85% of the EU Member States we reviewed either do not publish decisions in tax appeals or, where decisions are published, they are anonymised/redacted to protect the privacy of the taxpayer. This figure rises to 95% for decisions in tax appeals concerning individuals. Our research indicates that just one EU Member State (i.e. Italy) publishes tax appeal decisions that include the private data of individuals.

If the legislative amendments in the Tax Appeals Bill are implemented, as proposed, the only option available for a taxpayer who disagrees with Revenue's interpretation of the law which has resulted in the tax assessment, may be a public hearing at the TAC. This is not a desirable outcome as it removes a critical safeguard for taxpayers and tips the balance of power further in favour of Revenue. It would also make Ireland a clear outlier compared with the privacy protections which exist in the procedures for resolving tax disputes in other jurisdictions.

It is clear from our research that there is considerable emphasis in other EU Member States on creating opportunities for dispute resolution at an early stage. In line with this approach, if policymakers decide to proceed with the move towards public hearings, it is vital that a form of Alternative Dispute Resolution (ADR), such as independent binding arbitration, is established in legislation in tandem with the

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<sup>3</sup> Revenue's guidance on its Complaint and Review Procedure (CS4) confirms that once a Revenue assessment has issued, the quantum of that assessment cannot be considered under the CS4 procedure.  
<https://www.revenue.ie/en/corporate/documents/customer-service/cs4.pdf>

changes to tax appeal hearings. This would help to ensure that an alternative avenue to a public hearing is available to taxpayers where they disagree with Revenue's assessment.

## **Conclusion**

It is evident from the legal opinion we have received that there is nothing in *Zaleswki* which would require the changes proposed under Head 5 of the Tax Appeals Bill. As a result, the proposed changes to the current regime would seem to be matters of policy preference, rather than constitutional requirements and we strongly urge that they are reconsidered.

It is essential that policymakers recognise the unique nature of tax disputes and ensure that any legislative changes preserve the right to privacy. We firmly believe that the proposed changes risk fundamentally undermining taxpayer rights and the integrity of the tax appeals system. Removing the entitlement to have a TAC hearing in private and limiting the redaction of determinations would discourage genuine appeals and erode the essential balance between interests of taxpayers and the State. The changes would also make Ireland an outlier compared with the privacy protections which exist in the procedures for resolving tax disputes in other EU Member States.

We thank the Joint Committee for its consideration of the above, and the Institute would welcome the opportunity to discuss the matters raised further with Committee members.

Yours sincerely



Shane Wallace  
Institute President

## APPENDIX II

**Table 1: Summary of Tax Dispute Resolution Process in EU Member States**

EU Member State	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of Alternative Dispute Resolution (ADR)?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are appeal proceedings conducted mostly in writing?	Are decisions generally published?	Are taxpayer's details anonymised/redacted in published decisions?
Austria	✓		✓	X		✓	✓
Belgium	✓	✓	✓	X		✓	✓
Bulgaria	✓		✓	X		✓	X*
Croatia	✓		✓	X		✓	✓
Cyprus	✓		✓	✓		✓	✓
Denmark			✓	✓		✓	✓
Finland	X		✓	✓		X	N/A
France	✓	✓	✓	X		✓	X*
Germany	✓		✓	X		✓	✓
Greece	✓		✓	X		✓	✓
Ireland	X	X	✓	✓		✓	✓
Italy			✓	X	✓	✓	X
Luxembourg	✓		✓	X		✓	✓
Malta	✓		✓	X		✓	✓
Netherlands	✓	✓	✓	✓		✓	✓
Portugal		✓	✓	X		X	N/A
Romania			✓	✓		X	N/A
Slovakia			✓	N/A	✓	X	N/A
Slovenia	✓		✓	✓		✓	✓
Spain			✓	N/A	✓	✓	✓

\*Published decisions in France and Bulgaria do not contain personal data of taxpayers that are individuals.

**Table 2: Analysis of Tax Dispute Resolution Process in EU Member States**

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Austria	9 million	Yes.  Where a taxpayer disputes a tax assessment an administrative appeal can be filed by the taxpayer. After the administrative appeal has been filed, the Austrian tax authority will review the case and make an administrative appeal decision.		Yes.  Appeal to Federal Finance Court	No.  Taxpayer can request a private hearing in certain circumstances.	Yes.  The decisions are published in an anonymised form.	Yes.  Appeal to the Supreme Administrative Court.
Belgium	11.8 million	Yes.  The taxpayer may make an administrative appeal, with the possibility of meeting with the administration and consulting the administrative file.	Yes.  Taxpayers can avail of a tax conciliation service, which can be in parallel with the administrative complaint procedure. This service will analyse the case and give a technical, objective opinion.	Yes.  Taxpayer can appeal court of first Instance.	No.	Yes.  Decisions are generally published, but there is a sorting process, as some decisions are of no public interest.  In general, published decisions are anonymised.	Yes.  Appeal to Court of Appeal and finally the Court of Cassation

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
		<p>During this administrative procedure, the tax authorities must comply with the principles of good administration and their decisions must be justified.</p> <p>.</p>	<p>An option for judicial mediation has also been recently introduced.</p>				
Bulgaria	6.44 million	<p>Yes.</p> <p>An administrative appeal involves submitting an appeal to the National Revenue Agency within a specific time frame. The appeal should include a detailed explanation of why the taxpayer disagrees with the tax office's assessment or decision, as well as any supporting</p>		<p>Yes.</p> <p>If a taxpayer is dissatisfied with the outcome of administrative proceedings, they have the option of taking their case to court.</p> <p>This involves filing a lawsuit against the Tax Office in a Bulgarian court. A judicial appeal must be filed with the Administrative Court within 7 days of the notification of the administrative decision.</p>	<p>No.</p> <p>The judicial phase (appealing to a court) follows the general rule of open proceedings, unless the exception for fiscal secrets applies.</p>	<p>Yes.</p> <p>Decisions of tax appeal tribunals and courts are publicly available in Bulgaria.</p> <p>All Bulgarian courts, including the Supreme Administrative Court, publish their rulings on their respective websites.</p> <p>Personal data is deleted.</p>	<p>Decisions of the Administrative Court may, in specific cases, be appealed further to the Supreme Administrative Court</p>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
		documentation or evidence. The Tax Office will review the appeal and make a decision based on the information provided. The initial administrative appeal within the National Revenue Agency (NRA) involves reviewing documents in private.					
Croatia	3.87 million	Yes.  The taxpayer has the right to appeal against decisions of the tax authority. The appeal is decided by a dedicated department within the Ministry of Finance.		Yes.  The taxpayer can appeal the decision of the Department of the Ministry of Finance to an independent court.	No.  Members of the public may attend hearings but in practice, court hearings are generally not attended by the public; those present are usually the representative of the taxpayer (e.g. the director) and/or a lawyer and tax adviser as an expert,	Yes.  Court decisions are publicly available on the internet.  Taxpayers' details are anonymised.	

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
					as well as a representative of the Ministry of Finance.		
Cyprus	1 million	Yes.  If a taxpayer disagrees with the tax assessment they can submit an objection to the Commissioner of Taxation.		Yes.  Decisions of the tax authority can be appealed to the Tax Tribunal or Administrative Court (or both)	Yes.  Hearings before the Tax Tribunal are generally held in private.  Hearings before the Administrative Court are usually public.	Yes.  At the Tax Tribunal, the taxpayer may elect for anonymity.  Decisions of the Administrative Court are anonymised/redacted depending on the nature of the case.	
Denmark	6 million			Yes.  Taxpayers can submit an appeal to the Tax Appeals Agency. When the Tax Appeals Agency has prepared the case, it will be passed on to a regional appeals board or the National Tax Tribunal which is an administrative appeals body that hears complaints in taxation matters. <sup>1</sup>	Yes.  Appeals hearings are held in private by default.	Yes.  The decisions are published in an anonymised form. Identifying information, such as names or financial information, is redacted, but the facts and legal reasoning of the case will be made publicly available. <sup>2</sup>	Yes  All Danish legal courts have the jurisdiction to hear tax disputes.

<sup>1</sup> <https://skatteankestyrelsen.dk/en-us>

<sup>2</sup> <https://www.lexology.com/library/detail.aspx?g=c175ab35-4da0-4343-86e8-654065626221#:~:text=Identifying%20information%2C%20such%20as%20names,a%20tax%20liability%20to%20Denmark.>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Finland <sup>3</sup>	5.6 million	No.		Yes.  Taxpayer can appeal to the Assessment Adjustment Board.	Yes.  An appeal before the Assessment Adjustment Board is typically carried out by written procedure. Oral hearings are seldom held, but at the request of the taxpayer, the assessment adjustment board must provide an opportunity to present a claim or explanation orally if it is necessary for clarifying the matter and if the written procedure would cause the taxpayer unreasonable difficulty. This hearing is not open to public.	No.  Decisions of the Assessment Adjustment Board are not publicly available, since all documentation and information related to taxpayers' taxes is primarily confidential because the documents have to do with personal financial affairs, current financial standing, taxpayers' private lives.	Yes.  Decision of Assessment Adjustment Board may be appealed to the Supreme Administrative Court.  If the taxpayer decides to appeal the Assessment Adjustment Board's decision, the subsequent court decision can be made publicly available (at the discretion of the court), but these are redacted/ anonymised so they don't disclose confidential tax information.

<sup>3</sup> Information regarding the tax dispute resolution process in Finland provided by the Taxpayers Association of Finland.

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
France	68 million	Yes  Administrative process to resolve tax disputes before the dispute moves into the judicial system.	Yes	Yes  Tax appeals are brought before the courts.	No.  Tax hearings before the court are in public but the judge can decide to hold a closed hearing to: protect public order; respect privacy; or respect secrets protected by law.	Yes.  The decision is public and published online, but no personal data can appear relating to natural persons to protect the right to privacy.	Appeal before the upper court (Court of Appeal) within two months; and then, if necessary, to the Supreme Court.
Germany	83 million	Yes.  The compulsory first step in the appeal process is an internal review by the tax authorities. Most cases are resolved using this process.		Yes.  Taxpayer can appeal to a special regional tax court.	No.  Tax appeal hearings are generally held in public.	Yes.  In general, decisions are publicly available. Published decisions are anonymised.	Both parties can apply for revision in the federal tax high court.
Greece	10.4 million	Yes.  An administrative appeal must be submitted to the Dispute Resolution Committee, a special unit of the		Yes.  Decisions of the tax authority may be appealed to the Administrative Court of First Instance or the Administrative Court of Appeal.	No.  Court hearings are held in public. <sup>5</sup>	Yes.  Decisions of both the Dispute Resolution Committee and the Administrative Court are published.	Recourse to the Supreme Administrative Court is allowed for matters relating to the interpretation of law.

<sup>5</sup> <https://www.legal500.com/guides/chapter/greece-tax-disputes/>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
		Independent Authority for Public Revenue. <sup>4</sup> The procedure before the Dispute Resolution Committee is private.				Published decisions are anonymised. <sup>6</sup>	
Ireland	5.5 million	No.	No.	Yes.  Tax assessments can be appealed to the Tax Appeals Commission	Yes.  Public hearings by default, but the taxpayer can opt for a private hearing.	Yes.  Determinations are published online and are anonymised where the appeal hearing was held in private.	Yes.  TAC Determinations may be appealed to the High Court on a point of law.
Italy	58.9 million			Yes.  Appeal to Provincial Tax Court.	No.  Generally, only documentary evidence is permitted in a tax trial. <sup>7</sup>  Either party may request a public hearing. If no such	Yes.  Taxpayer's names included in the published decisions.	Yes.  Appeal to the Regional Tax Court and to the Supreme Court on a point of law.

<sup>4</sup> <https://practiceguides.chambers.com/practice-guides/tax-controversy-2025/greece/trends-and-developments#:~:text=Upon%20issuance%20of%20the%20final,Safeguard%20Measures>

<sup>6</sup> <https://www.legal500.com/guides/chapter/greece-tax-disputes/>

<sup>7</sup> <https://www.lexology.com/library/detail.aspx?g=205fbaf6-a58f-4229-915b-175cd44f4785#:~:text=Generally%2C%20the%20burden%20of%20proof,proof%20is%20on%20the%20taxpayer.&text=What%20is%20the%20case%20management,tax%20court%20issues%20its%20decision.>

<https://www.lexology.com/library/detail.aspx?g=205fbaf6-a58f-4229-915b-175cd44f4785#:~:text=Generally%2C%20the%20burden%20of%20proof,proof%20is%20on%20the%20taxpayer.&text=What%20is%20the%20case%20management,tax%20court%20issues%20its%20decision.>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
					request is made, the case is decided by the Court based on the documental evidence and written arguments presented by the parties. <sup>8</sup>		
Luxembourg	0.68 million	Yes.  The taxpayer may contest decisions taken by the Luxembourg tax authorities to the <i>Directeur des contributions</i> of the competent tax office <sup>2</sup> or the VAT office, and, as the case may be the Director of VAT <sup>3</sup> if it is about VAT matters. This administrative phase is mandatory and is intended to initiate a dialogue		Yes.	No.	Yes.  Taxpayer's details are anonymised/redacted.	

<sup>8</sup> [https://practiceguides.chambers.com/practice-guides/tax-controversy-2025/italy#:~:text=All%20tax%20assessments%20require%20the,penalties\)%2C%20must%20be%20made.](https://practiceguides.chambers.com/practice-guides/tax-controversy-2025/italy#:~:text=All%20tax%20assessments%20require%20the,penalties)%2C%20must%20be%20made.)

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
		between the tax authorities and the taxpayers to solve conflict without going to Court and at a lower cost. <sup>9</sup>					
Malta	0.57 million	Yes.  A taxpayer that is the subject of an assessment has 30 days to submit a notice of objection, which triggers a second review of the file by the tax authorities. The tax authorities can either accept the notice of objection or issue a notice of refusal.		Yes.  Following the issuance of a notice of refusal, a taxpayer may lodge an appeal with the Administrative Review Tribunal (“ART”) within 30 days. The ART is an independent and impartial tribunal for the purpose of reviewing administrative acts. It is required to comply with the principles of good administrative behaviour, in particular the principles of natural justice. The ART is the final arbiter on points of fact. Decisions are binding on the parties.	No.  Tax appeals are generally held in public.	Yes.  Decisions of the ART are published.  Published decisions are anonymised.	Point of law appeals can be made to the Court of Appeal (Inferior or Superior Jurisdiction based on amounts in dispute). The Court of Appeal is presided by independent judges

<sup>9</sup> [https://www.legal500.com/guides/chapter/luxembourg-tax-disputes/?\\_gl=1\\*1jkvyy8\\*\\_up\\*MQ..\\*\\_ga\\*MTI0NzU5ODk4LjE3NzE1MTgzNjI.\\*\\_ga\\_JFNJC5V947\\*cze3NzE1MTgzNjIkbzEkZzEkdDE3NzE1MTg1NjQkajYwJGwwJGgw](https://www.legal500.com/guides/chapter/luxembourg-tax-disputes/?_gl=1*1jkvyy8*_up*MQ..*_ga*MTI0NzU5ODk4LjE3NzE1MTgzNjI.*_ga_JFNJC5V947*cze3NzE1MTgzNjIkbzEkZzEkdDE3NzE1MTg1NjQkajYwJGwwJGgw)

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Netherlands	18 million	Yes.  There is an administrative process to resolve tax disputes where there is a reconsideration of the tax assessment by tax inspectors that are new to the case. <sup>10</sup> The taxpayer may request a hearing during the administrative appeal phase. That hearing is not open to the public. The decision on administrative appeal is not published.	Yes.	Yes.  Tax appeals are brought before the Lower Court in the first instance. <sup>11</sup>	Yes.  Tax appeals are in private but proceedings relating to tax penalties are held in public. <sup>12</sup>	Yes.  In general, the court's decision is published on a website in pseudonymized form, subject to criteria being met. <sup>13</sup>	Yes.  Appeal to the Court of Appeal and the Supreme Court.

<sup>10</sup> <https://practiceguides.chambers.com/practice-guides/tax-controversy-2025/netherlands>

<sup>11</sup> <https://practiceguides.chambers.com/practice-guides/tax-controversy-2025/netherlands>

<sup>12</sup> <https://www.rechtspraak.nl/English/Dutch-legal-proceedings/Taxes#50d47429-156c-485f-a992-2cead82f41780fe197f3-003b-4432-944a-5ac1fb7fabbd13>

<sup>13</sup> <https://www.stibbe.com/sites/default/files/2022-10/Legal500%20Tax%20Disputes%202022%2827201959.1%29%20%28002%29.pdf>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Portugal	10.75 million		<p>Yes.</p> <p>Portugal provides for tax arbitration administered by the Administrative Arbitration Centre. Tax arbitration courts are independent and constitute an alternative to judicial litigation.</p>	<p>Yes.</p> <p>Portugal has a specialised system of Administrative and Tax Courts, which form part of the judicial system and are fully independent from the tax administration. Taxpayers may file a judicial tax claim against decisions and other acts of tax authorities.</p>	<p>No.</p> <p>Hearings before the Administrative and Tax Courts are generally public, unless the court decides otherwise to safeguard dignity, privacy, or other legally protected interests</p>	<p>No.</p> <p>First-instance decisions of the Administrative and Tax Courts are not, as a rule, systematically published online.</p>	<p>Appeals from first-instance tax court decisions may be brought before the Central Administrative Courts and, in certain circumstances, before the Supreme Administrative Court.</p> <p>Published judicial decisions are anonymised in accordance with data protection rules and judicial practice. Identifying details of taxpayers are removed or replaced by initials.</p>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Romania	19 million			<p>Yes.</p> <p>All decisions of the tax authorities may be challenged to an independent body which is part of the Ministry of Finance but is considered to be independent from the tax administration (i.e., National Agency for Tax Administration - ANAF).</p>	<p>Yes.</p> <p>After submission of written documents, the taxpayer is entitled to an oral hearing, usually performed online. The hearing is held in private.</p>	<p>No.</p> <p>The findings of the independent body are private.</p>	<p>The taxpayer can appeal the outcome of the administrative appeal to the courts (first instance and higher appeal instance).</p> <p>The verdicts issued by the courts of law are public, but the detailed rulings (including the reasons for the verdict) are generally anonymised.</p>
Slovakia	5.4 million		<p>Yes.</p> <p>Arbitration may be used in cases of transfer pricing and Double Tax Treaty cases.</p>	<p>Yes.</p> <p>Decisions of the tax authority can be appealed to the Financial Directorate of the Slovak Republic.</p>	<p>N/A</p> <p>There are no hearings in the appeal. Financial Directorate decides based on the appeal filed by the taxpayer and documents gathered from the tax audit.</p>	<p>No.</p> <p>Decisions are not public. They are subject to tax secret.</p>	<p>An appeal can be made by the taxpayer to the court.</p>

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
Slovenia	2.1 million	Yes.  Decisions of the Financial Administration of the Republic of Slovenia (competent to decide in tax matters at first instance) can be appealed under an administrative tax procedure to a higher administrative instance (the Ministry of Finance).		Yes.  After an administrative appeal (pritožba) has been decided, the taxpayer may bring a judicial appeal (lawsuit) before the Administrative Court (Upravno sodišče)	Yes.  Tax matters are subject to tax secret and therefore not accessible to general public. Administrative Court procedure hearings (if held) could be public, but the court can exclude public (due to protection of tax secrets).	Yes.  Decisions of the judicial body (e.g., the Administrative Court or Supreme Court) are publicly available.  The taxpayers' details are anonymised/redacted.	A taxpayer may be permitted to file a revision before the Supreme Court (Vrhovno sodišče).
Spain	49 million			Yes.  Decisions of the Spanish tax authorities can be appealed initially before the Economic-Administrative Tribunals (Tribunales Económico-Administrativos), which are specialised, independent administrative tribunals.	N/A  Tax appeal proceedings before the Economic-Administrative Tribunals are generally conducted in writing and do not involve public oral hearings.	Yes.  Decisions are published selectively, particularly those considered relevant for interpretative or precedential purposes.  Where decisions are published, taxpayers' identities and other personal or sensitive data are anonymised or redacted. This	Following the administrative phase, taxpayers may further appeal to the judicial courts (the Contentious-Administrative Courts), which are fully independent judicial bodies.

EU Member State	Population	Option for a review before appeal to Independent Tribunal/Body?	Can the taxpayer avail of ADR?	Option for appeal to an independent Tribunal/Court?	Are hearings generally held in private?	Are decisions generally published?	Can the matter be appealed further?
						applies both to administrative tribunal decisions and to court judgments.	Judicial proceedings before the courts are, in principle, public, but in practice most tax cases are resolved without public hearings, based on written submissions.