



1. OVERVIEW OF THE CASE 1.1 Synopsis In a legal dispute between the Danish Ministry of Taxation and Total-Energies EP Denmark A/S, formerly known as Maersk Oil and Gas A/S ('MOGAS'), and A.P. Moller - Maersk A/S ('APMM'), the Danish Supreme Court provided a crucial decision on September 6, 2023. The case focuses on determining if the preliminary surveys conducted by MOGAS to locate new oil fields, the performance guarantees offered to newly established subsidiaries, and the claimed associated expertise, as argued by the Danish tax authorities, had tangible economic value for the subsidiaries. This value would be comparable to what an independent entity might demand in terms of ongoing compensation, such as profit-sharing, royalties, or similar arrangements. Furthermore, the case examines whether charging for technical and administrative support (time- writing) at co.....