Table of contents *Detailed*

Pref	ace		27
List	of auth	iors	29
Abb	reviati	ons	33
List	of Tabl	es	39
Part	1		
	eral Re	nort	
		ı and Melvin Pauwels	41
1.1.	Introd	luction	41
1.2.	Termi	nology	42
	1.2.1.	Introduction	42
	1.2.2.	Retroactive vs. retrospective	42
	1.2.3.	Retrospectivity	44
	1.2.4.	'Comparison moment'	45
	1.2.5.	'Tax period-related concept' or 'taxable event-related concept' of	
		retroactivity	46
	1.2.6.	Interpretative statutes	47
	1.2.7.	Validation statutes	49
	1.2.8.	The relevance of the character of the statute concerned: procedural	
		or substantive	50
1.3.	Ex ant	e evaluation of retroactivity	51
	1.3.1.	Limitations to retroactivity of tax statutes	51
	1.3.2.	Transition policy	53
	1.3.3.	Ex ante control by an independent body	54
1.4.		retroactivity in legislative practice	55
	1.4.1.	'Legislation by press release'	55
	1.4.2.	Kinds of situation	56
		Retroactive period further back than the date of announcement	57
	1.4.4.	Pending legal proceedings	58
		1.4.4.1. Influence of retroactive tax statutes	58
		1.4.4.2. Pending legal proceedings excluded from application of	
		retroactivity?	58
	1.4.5.	Retroactivity favourable to taxpayers	59

1.5.	1.5.1. 1.5.2. 1.5.3.		59 59 60 62 66				
	1.5.4.	Fillal Observations	00				
1.6.	Views in the literature 1.6.1. Opinions regarding retroactivity 1.6.2. Debate on law and economics view on transitional law						
Part	2		69				
		*	69				
Spec	ial Top	1CS	69				
2.1.		Certainty: A matter of principle	69				
	Hans G		69				
		Introduction	69				
		The rule of law	71				
	2.1.3.		72 72				
		2.1.3.1. The rule of rules	72 74				
	214	2.1.3.2. Law is a knife	7 4 75				
	2.1.4.	Substantive conceptions of the rule of law	75 75				
		2.1.4.1. Law as command versus tacit reciprocity	73 77				
	215	2.1.4.2. Law and legal principles	80				
	2.1.5.		83				
	2.1.6.	Aspects of legal certainty 2.1.6.1. Introduction	83				
			84				
		2.1.6.2. Generality 2.1.6.3. Promulgation	85				
		2.1.6.4. Non-retroactivity	86				
		2.1.6.5. Clarity	87				
		2.1.6.6. Non-contradiction	88				
		2.1.6.7. Compliability	90				
		2.1.6.8. Constancy	90				
	2.1.7.	Taking legal certainty seriously	91				
	2.1.8.	Conclusion	93				
2.2.	a theo	active and retrospective tax legislation: a principle-based approach; ry of 'priority principles of transitional law' and 'the method of the gue of circumstances'					
		Pauwels	95				
	2.2.1.	Introduction	95				
	2.2.2.	Overview	96				
	2.2.3.	Theoretical framework: a principle-based approach	96				
	4.4.0.	2.2.3.1. Introduction	96				
		2.2.3.2. From Radbruch to Dworkin and Alexy	97				
		2.2.3.3. The case of retroactivity and retrospectivity: a balancing act	99				
	2.2.4.	Retroactivity and retrospectivity in view of legal certainty	99				
	1.	2.2.4.1. Introduction	99				
		2.2.4.2. The concept of legal certainty: an aspects concept	100				
		2.2.4.3. Retroactivity in view of legal certainty	101				

		2.2.4.4.	Immediate effect without grandfathering (retrospectivity)	
			in view of legal certainty	101
			The difference between retroactivity and retrospectivity:	
			only gradual	102
	2.2.5.		es of transitional law: priority principles	102
	4.4.0.		Introduction: research question	102
			Framework for transitional law: principle of legal certainty,	
			the objective of the law, and principle of equality	103
			The principles of transitional law should be conceptualized	
			as 'priority principles'	104
	2.2.6.		te expectations? An approach based on 'the method of the	
	2.2.0.		e of circumstances'	105
			Introduction: the problem and research question	105
			An initial theoretical framework to approach the concept 'legitimate	
			expectations'	106
			Method of priority rules?	107
			Method of the catalogue of circumstances	108
			The interaction between the method of the catalogue of circumstances	and
			the priority principles of transition	109
	2.2.7.		ogue of circumstances for making of transition law	109
			The contents of the catalogue of circumstances	109
			Two circumstances discussed	112
	2.2.8.	Conclusio	on	115
2.3.	Retroa	ctive inte	rpretative statutes and validation statutes in tax law:	
	an asse	ssment in	the light of legal certainty, separation of powers, and	
		ht to a fai		
	Bruno P	eeters and	Patricia Popelier	117
	2.3.1.	Introduc	tion	117
	2.3.2.	Definitio	n of interpretative statutes and validation statutes	117
		2.3.2.1.	Interpretative statutes	117
		2.3.2.2.	Validation statutes	118
	2.3.3.	Interpret	tative and validation statutes: what they have in common	119
		2.3.3.1.	In general	119
		2.3.3.2.	Characteristics	119
		2.3.3.3.	Constitutional questions	120
			a. In general	120
			b. Legal certainty and legitimate expectations	120
			c. Separation of powers	121
			d. The right of access to the court	123
	2.3.4.	Evaluatio	on	123
		2.3.4.1.	In general	123
		2.3.4.2.	Interpretative statutes	124
		2.3.4.3.	Validation statutes	125
	2.3.5.	Conclusion	on	127

2.4.	Legislation 'by' press release: the role of announcements in the debate						
		etroactive tax legislation	129				
	Johanna	Hey What is meant by the term 'legislation by press release'?	129				
	2.4.1.	Interdependency between the distinction between retroactivity and					
	2.4.2.	Interdependency between the distriction between retroactivity and	130				
		retrospectivity and the announcement	130				
		What is meant by 'press release'?	131				
	2.4.4.	Role of Publication The need for justification of retroactive enforcement until					
	2.4.5.		132				
	2.4.0	announcement	133				
	2.4.6.	The weighting process 2.4.6.1. Quality of the announcement	133				
		a. Categorization by originator and content	133				
		b. Relevance of possible adjustments of behaviour					
		to the changed legal circumstances	134				
		· · · · · · · · · · · · · · · · · · ·					
		the case law	135				
			135				
		2.4.6.2. Reasons for the retroactivity					
2.5.	The lav	v and economics approaches to retroactive tax legislation	120				
		te Crane	139				
	2.5.1.	Introduction	139				
	2.5.2.	The cost of inducing desired behaviour in the presence of risk of	1 11				
		change	141				
	2.5.3.	Kaplow's generalized expansion on Graetz	143				
	2.5.4.	The equation of market risk with risk of legislative change	143				
	2.5.5.	The 'heroic' assumption of desirable legislative change	144				
	2.5.6.	The incentives of the legislature and the possibility of opportunistic	4.45				
		behaviour	145				
	2.5.7.	One size fits all?	146				
	2.5.8.	Conclusion	147				
	2.5.9.	Postscript: optimal tax theory: the other law and economics-derived	4.40				
		argument for retroactive taxes	148				
	2.5.10.	Annex – Bibliography	148				
2.6.	It's the	e outcomes, not the rules: transition issues in the process of					
	tax ref						
		ording, Koos Boer and Allard Lubbers	151				
	2.6.1.	Introduction	151				
	2.6.2.	A shift from a pure income tax to a pure consumption tax	152				
		2.6.2.1. The models of income tax and consumption tax	152				
		2.6.2.2. The transition issue: Double taxation of existing wealth	154				
		2.6.2.3. Summary	155				
	2.6.3.	The real world issue: hybrid taxes, hybrid tax reforms	155				
		2.6.3.1. In general	155				
		2.6.3.2. The hybrid income/consumption tax as the relevant					
		starting point	156				
		2.6.3.3. Successful tax reform requires political tradeoffs	157				

	2.6.4.		tical conceptualization of transition issues	158
			Reasonable outcomes as a norm?	158
			The political process of defining transition issues	159
		2.6.4.3.	Reasonable outcomes: a restriction on political	1.00
			decision-making?	160
	2.6.5.	Conclus	ion	161
	21			
Part	3			
Nati	onal re	ports		163
3.1.	Questi	onnaire	Hans Gribnau and Melvin Pauwels	163
CUL	3.1.1.		nary general remarks	163
	3.1.2.	On term	ninology	164
	3.1.3.	Ex ante	evaluation of retroactivity	166
	3.1.4.		etroactivity in legislative practice	167
	3.1.5.		evaluation of retroactivity (in case law)	168
	3.1.6.		tivity of case law	169
	3.1.7.		the literature	169
			In general	169
		3.1.7.2.	The law and economics view	169
3.2.	Austria	a Tina El	hrke-Rabel	171
	3.2.1.	On term	ninology	171
		3.2.1.1.	Distinction between retroactivity and retrospectivity	171
		3.2.1.2.	Relevance of tax period	171
			Interpretative statutes	171
			Validation statutes	172
			Comparison moment	172
			Concept of retrospectivity	172
			Distinction between substantive and procedural statutes	172
	3.2.2.		evaluation of retroactivity	173
			Constitutional limitations to retroactivity of tax statutes	173
			Transition policy of government	173
			Ex ante control by an independent body	173
	3.2.3.		etroactivity in legislative practice	173
			Legislating by press release	173
			Retroactive effect further back than first announcement	173
			Pending legal proceedings	174
	0.0.4		Favourable retroactivity	174
	3.2.4.		evaluation of retroactivity (in case law)	174
			Testing against the Constitution and legal principles	174
			Examination method	174
			Testing against Article 1 of the First Protocol ECHR	174
		3.2.4.4.	Two cases in which the Austrian Constitutional Court	
			considered a retroactive legal statute to infringe	1 17 4
	225	Date	the principle of equality	174
	3.2.5.		tivity of case law	175
	3.2.6.		the literature	175 175
			Opinions regarding retroactivity	175 176
		3.2.6.2.	Debate on law and economics view on transitional law	176

3.3.	Belgium Bruno Peeters and Ethel Puncher				
	3.3.1.	Terminology	177		
		3.3.1.1. Distinction between 'retroactivity' and 'retrospectivity'	177		
		3.3.1.2. Relevance of tax period	178		
		3.3.1.3. Interpretative statutes	179		
		3.3.1.4. Validation statutes	180		
		3.3.1.5. Comparison moment	181		
		3.3.1.6. Concept of retrospectivity	181		
		3.3.1.7. Distinction between substantive and procedural statutes a. With respect to the impact of a statute having	182		
		immediate effect	182		
		b. Rules considered to be procedural rules	182		
	332	Ex ante evaluation of retroactivity	182		
	3.3.4.	3.3.2.1. Constitutional limitations to retroactivity of tax statutes	182		
		3.3.2.2. Transition policy of government	183		
		3.3.2.3. Ex ante control by an independent body	184		
		a. Advisory bodies such as the Council of State	184		
		b. Rules to review retroactivity	184		
		c. Rules to review favourable retroactivity	184		
	3.3.3.	Use of retroactivity in legislative practice	185		
	3.3.3.	3.3.3.1. 'Legislating by press release'	185		
		3.3.3.2. Pending legal proceedings	186		
		3.3.3.3. Favourable retroactivity	187		
	224	Ex-post evaluation of retroactivity (in case law)	187		
	3.3.4.	3.3.4.1. Testing against the Constitution and legal principles	187		
		3.3.4.2. Examination method	188		
		3.3.4.2. Examination method 3.3.4.3. Testing against Article 1 of the First Protocol ECHR	188		
		3.3.4.5. Testing against Article 1 of the First Follow LCTR	100		
		3.3.4.4. Examination method for testing against the principle of legal certainty	189		
	3.3.5.	• -	189		
	5.5.5.	3.3.5.1. Temporal effect of judicial change of course	189		
	3.3.6.	Views in the literature	190		
	5.5.0.	3.3.6.1. Opinions regarding retroactivity	190		
		3.3.6.2. Debate on legal and economic view of transitional law	190		
3.4.	Canad	la Geoffrey Loomer	193		
	3.4.1.	Introduction	193		
	3.4.2.	Terminology	193		
		3.4.2.1. Distinction between 'retroactivity' and 'retrospectivity'	193		
		3.4.2.2. Conceptual variations	194		
		a. In general	194		
		b. Clear distinction between 'retroactivity' and			
		'retrospectivity'?	196		
		c. Relevance of tax period	196		
		3.4.2.3. Interpretative statutes	196		
		a. Phenomenon of 'interpretative statutes' explicitly			
		known?	196		
		3.4.2.4. Validation statutes	197		
		a. Phenomenon of 'validation statutes' known?	197		
		3.4.2.5. Comparison moment	198		

		3.4.2.6.	Concept of retrospectivity	198
			a. Definition of retrospectivity	198
			b. Examples of retrospectivity	198
		3.4.2.7.	Distinction between substantive and procedural statutes	199
			a. With respect to the impact of a statute having	
			immediate effect	199
			b. Rules considered procedural rules	199
	3.4.3.	Ex ante	evaluation of retroactivity	200
	5, 1.5.		In general	200
			Constitutional limitations to retroactivity of tax statutes	200
			Transition policy of government	201
		3.4.3.4.	Ex ante control by an independent body	202
	3.4.4.	Use of re	etroactivity in legislative practice	202
	0.1	3.4.4.1.	In general	202
			'Legislating by press release'	202
			a. In general	202
			b. Use of 'legislating by press release'	202
			c. Kind of situations	203
		3.4.4.3.	Retroactive effect further back than first announcement	203
		3.4.4.4.	Pending legal proceedings	203
			a. Influence of retroactive tax statutes	203
			b. Pending legal proceedings excluded from	
			application of retroactivity?	204
		3.4.4.5.	Favourable retroactivity	204
	3.4.5.	Ex post	evaluation of retroactivity (in case law)	205
		3.4.5.1.	In general	205
		3.4.5.2.	Testing against the Constitution and legal principles	205
		3.4.5.3.	Examination method	207
		3.4.5.4.	Testing against Article 1 of the First Protocol ECHR	207
		3.4.5.5.	Examination method for testing against principle of legal	
			certainty	207
		3.4.5.6.	Interpretations by courts to avoid retroactivity	207
		3.4.5.7.	Reasons for lack of judicial limits to retroactivity	208
	3.4.6.	Retroac	tivity of case law	208
		3.4.6.1.	Temporal effect of judicial change of course	208
	3.4.7.	Views in	n the literature	209
			Opinions regarding retroactivity	209
		3.4.7.2.	Debate on law and economics view on transition law	209
3.5.			ge Michelsen and Jacob Graff Nielsen	211
	3.5.1.	Termino	OU .	211
			Distinction between retroactivity and retrospectivity	211
		3.5.1.2.	Conceptual variations	212
			a. In general	212
			b. Clear distinction between 'retroactivity' and	
			'retrospectivity'?	212
		3 - 2 - 2 -	c. Relevance of tax period	213
		3.5.1.3.	Interpretative statutes	213
			a. Phenomenon of 'interpretative statutes' explicitly	0.10
			known?	213
		3.5.1.4.	Validation statutes	214
			a. Phenomenon of 'validation statutes' known?	214

		3.5.1.5. Comparison moment	214
		3.5.1.6. Concept of retrospectivity	215
		a. Definition of retrospectivity	215
		b. Examples of retrospectivity	216
		3.5.1.7. Distinction between substantive and procedural statutes a. With respect to the impact of a statute having	216
		immediate effect	216
		b. Rules considered procedural rules	216
	3.5.2.	Ex ante evaluation of retroactivity	217
	3.3.4.	3.5.2.1. Constitutional limitations to retroactivity of tax statutes	217
		3.5.2.2. Transition policy of government	217
		a. Is there a tax transition policy of government?	217
		b. Transition policy laid down in a document or	
		an Act	217
		c. Transition policy with respect to retroactivity and	
		grandfathering	217
		d. Transition policy and favourable retroactive effect	218
		3.5.2.3. Ex ante control by an independent body	218
	3.5.3.	Use of retroactivity in legislative practice	218
	3.3.3.	3.5.3.1. Legislating by press release	218
		a. Use of 'legislating by press release'	218
		b. Types of situations	218
		3.5.3.2. Retroactive effect further back than first announcement	219
		a. In general	219
		b. Influence of retroactive tax statutes	219
		c. Pending legal proceedings excluded from	
		application retroactivity?	219
		3.5.3.3. Favourable retroactivity	219
	3.5.4.	Ex post evaluation of retroactivity (in case law)	219
	-1-1-1	3.5.4.1. Testing against the Constitution and legal principles	219
		3.5.4.2. Examination method	220
		3.5.4.3. Testing against Article 1 of the First Protocol ECHR	220
		3.5.4.4. Examination method for testing against principle of legal	
		certainty	220
		3.5.4.5. Interpretations by courts to avoid retroactivity	221
		3.5.4.6. Reasons for lack of judicial limits to retroactivity	221
	3.5.5.	Retroactivity of case law	221
		3.5.5.1. In general	221
		3.5.5.2. Temporal effect of judicial change of course	221
	3.5.6.	Views in the literature	222
		3.5.6.1. Opinions regarding retroactivity	222
		3.5.6.2. Debate on law and economics view on transitional law	222
3.6.		nd Jukka Mähönen	223
	3.6.1.	Terminology	223
		3.6.1.1. Distinction between retroactivity and retrospectivity	223
		3.6.1.2. Relevance of tax period	223
		3.6.1.3. Interpretative statutes	223
		3.6.1.4. Validation statutes	223
		3.6.1.5. Comparison moment	224
		3.6.1.6. Concept of retrospectivity	224
		3.6.1.7. Distinction between substantive and procedural statutes	224

	3.6.2.	Fx ante	evaluation of retroactivity	224
	3.0.2.		Constitutional limitations to the retroactivity of tax statutes	224
			Transition policy of government	225
			Ex ante control by an independent body	225
	3.6.3.		etroactivity in legislative practice	225
	5.0.5.		Legislating by press release	225
			Retroactive effect further back than first announcement	225
			Pending legal proceedings	226
			Favourable retroactivity	226
	3.6.4.		evaluation of retroactivity (in case law)	226
	3.0.4.		Testing against the Constitution and legal principles	226
			Examination method	226
			Testing against Article 1 of the First Protocol ECHR	226
			Examination method for testing against principle of legal	
		5.0. 1. 1.	certainty	227
		3.6.4.5.	Interpretations by courts to avoid retroactivity	227
			Reasons for lack of judicial limits to retroactivity	227
	3.6.5.		tivity of case law	227
	3.6.6.		n the literature	227
	5.0.0.		Opinions regarding retroactivity	227
			Debate on law and economics view on transitional law	227
		3.0.0.2.	200000	
3.7.	France	Emmai	nuel de Crouy-Chanel	229
3.7.	3.7.1.	Termino		229
	01712		Distinction between 'retroactivity' and 'retrospectivity'	229
			Relevance of tax period	229
			Interpretative statutes	229
			Validation statutes	230
			Comparison moment	230
			Concept of retrospectivity	231
			Distinction between substantive and procedural statutes	231
	3.7.2.		evaluation of retroactivity	231
			In general	231
			Transition policy of government	232
	3.7.3.		etroactivity in legislative practice	233
			Legislating by press release	233
			Retroactive effect further back than first announcement	233
			Pending legal proceedings	233
			Favourable retroactivity	233
	3.7.4.		evaluation of retroactivity (in case law)	234
			Testing against the Constitution and legal principles	234
			Examination method	234
			Testing against Article 1 of the First Protocol ECHR	234
			Examination method for testing against principle of legal	
			certainty	234
		3.7.4.5.	Interpretations by courts to avoid retroactivity	235
	3.7.5.		tivity of case law	235
			Temporal effect of judicial change of course	235
	3.7.6.		n the literature	235
			Opinions regarding retroactivity	235
			Debate on law and economics view on transitional law	235

3.8.		n y Johanna Hey	237
	3.8.1.	Introduction	237
	3.8.2.	Terminology in Germany	237
		3.8.2.1. Distinction between retroactivity and retrospectivity	237
		3.8.2.2. The relevance of the tax period for the distinction between retroacti	ivity
		and retrospectivity	239
		3.8.2.3. Interpretative statutes: legislative purpose of clarification	240
		3.8.2.4. 'Validation Statutes' ('Nichtanwendungsgesetze')	241
		3.8.2.5. Relation between the date of publication and the date of	0.40
		entry into force	242
		3.8.2.6. Concept of retrospectivity	243
		3.8.2.7. No categorical distinction between substantive and	2.42
		procedural statutes	243
	3.8.3.	Ex ante evaluation of retroactivity	244
		3.8.3.1. Constitutional limitations to retroactivity of tax laws	244
		3.8.3.2. Transition policy of the legislator	244
		3.8.3.3. No ex ante control by an independent body	245
	3.8.4.	Use of retroactivity in legislative practice	245
		3.8.4.1. The role of adoption of the bill in parliament	245
		3.8.4.2. Retroactive application from first announcement	246
		3.8.4.3. Retroactivity and pending cases	247
		3.8.4.4. Retroactivity in favour of the taxpayer	247
	3.8.5.	Ex post evaluation of retroactivity	247
		3.8.5.1. Control by the Constitutional Court	247
		3.8.5.2. Standards applied to retroactive/retrospective tax statutes	0.40
		by courts	248
		3.8.5.3. Test of retroactivity against Article 1 of the First Protocol	
		to the European Convention of Human Rights (ECHR)	249
		3.8.5.4. Retroactivity of Acts of Parliament and subordinate	
		legislation	249
		3.8.5.5. Avoiding unconstitutional retroactivity by interpretation	250
		3.8.5.6. Self-discipline of the legislator	250
	3.8.6.	Retroactivity of Case Law	250
		3.8.6.1. Transition practice of the Supreme Tax Court in cases	
		of a change of the existing case law	250
	3.8.7.	Views in the literature	251
		3.8.7.1. Main views in the literature	251
		3.8.7.2. Influence of the law and economics view	252
	3.8.8.	Annex I	253
3.9.	Greece	e Eleni Theocharopoulou, Konstantinos Remelis, Panagiotis G. Melissinos	255
0.0.	3.9.1.	Introduction	255
	3.9.2.	Terminology	256
	3.3.2.	3.9.2.1. Distinction between retroactivity and retrospectivity	256
		a. Conceptual variations	256
		b. Clear distinction between 'retroactivity' and	
		'retrospectivity'?	258
		3.9.2.2. Relevance of tax period	258
		3.9.2.3. Interpretative statutes	258
		a. Phenomenon of 'interpretative statutes' explicitly	
		known?	258

ar alimbathair

en tradition of the second

		3.9.2.4.	Validation statutes	260
		0.0.	a. Phenomenon of 'validation statutes' known?	260
		3925	Comparison moment	262
		2026	Concept of retrospectivity	263
		3.3.2.0.	a. Definition of retrospectivity	263
			b. Examples of retrospectivity	264
		2027	Distinction between substantive and procedural statutes	264
		3.9.2.7.	vivi 1	
			immediate effect	265
			1 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	268
		-		270
	3.9.3.	Ex ante	evaluation of retroactivity	270
			Constitutional limitations to retroactivity of tax statutes	271
		3.9.3.2.	Transition policy of government	271
		3.9.3.3.	Ex ante control by an independent body	272
			a. Advisory body such as the Council of State	212
			b. Rules to review retroactivity,	272
			grandfathering or favourable retroactivity	272
	3.9.4.		etroactivity in legislative practice	272
		3.9.4.1.	'Legislating by press release'	272
		3.9.4.2.	Retroactive effect further back than first announcement	272
		3.9.4.3.	Pending legal proceedings	273
			a. Influence of retroactive tax statutes	273
			b. Pending legal proceedings excluded from	
			application retroactivity?	274
		3.9.4.4.	Favourable retroactivity	274
	3.9.5.		evaluation of retroactivity (in case law)	275
	5.0.0.	3.9.5.1.	Testing against the Constitution and legal principles	276
			Examination method	278
			Testing against Article 1 of the First Protocol ECHR	283
		3954	Examination method for testing against principle of legal	
		3.3.3.1.	certainty	283
		3955	Interpretations by courts to avoid retroactivity	284
		3956	Reasons for lack of judicial limits to retroactivity	285
	3.9.6.		ctivity of case law	285
	3.9.7.		n the literature	286
	3.3.7.		Opinions regarding retroactivity	286
		2072	Debate on law and economics view on transitional law	287
		3.9.7.2.	Departe on law and economics view on transitional law	
3.10.	Hunga	ry Dan	niel Deak	289
	3.10.1.	Introdu	action	289
	3.10.2.	On terr	minology	290
		3.10.2.	1. In general	290
		3.10.2.2	2. Legal discourse	291
		3.10.2	3. Statutes applying to a previous year (actual retroactivity)	
			and statutes applying as from the beginning of the current	
			year (de facto retroactivity)	291
		3.10.2.		292
		3.10.2	•	293
			6. Effective date preceding the date of entry into force	293
		3.10.2.		293
		3.10.2.		
		0.10.2.	substantive and procedural tax law	294
			ouzou g	
				17

Ústřední knihovna

právnické fakulty MU Brno

	3.10.3.	Ex ante e	valuation of retroactivity	295
			Legal basis for retroactivity	295
		3.10.3.2.	Transition policy	295
	3.10.4.	Use of re	troactivity in legislative practice	296
		3.10.4.1.	'Legislating by press'	296
		3.10.4.2.	Pending substantive tax law cases excluded form	
			retroactive legislation	296
		3.10.4.3.	Grant of retroactive effect to tax statutes that are	
			favourable for taxpayers	296
	3.10.5.	Ex post e	valuation of retroactivity	296
		3.10.5.1.		
			compatibility with the Constitution	296
		3.10.5.2.		
			against Article 1 of the First Protocol ECHR	297
	3.10.6.		vity of case law	297
		3.10.6.1.	Abandonment by the Supreme Court of the existing case	
			law and formulation by the Court of a new general rule	297
	3.10.7.		the literature	298
		3.10.7.1.	Background study on the Hungarian Constitutional Court's	
			practice on retrospective and retroactive legislation with	
			particular regard to tax cases	298
			a. A history of the restrictive approach to retroactive	
			legislation	298
			Retrospective and retroactive legislation	299
		3.10.7.3.	Failure to explore the lack of retrospective legislation	
			due to the failure to discover the lack of real change	
		0.40=.4	in the law	302
			Repeal of existing laws with retroactive effect	303
		3.10.7.5.	Relevance of the practice of the ECtHR and the ECJ on	
			retroactive legislation to Hungarian law	305
3.11.	Italy	Fabrizio An	natucci	309
		Terminolo		309
			Distinction between retroactivity and retrospectivity	309
			a. In general	309
			b. Conceptual distinction between a statute that	303
			applies to a previous year (actual retroactivity)	
			and a statute that applies as from the beginning	
			of the current year (de facto retroactivity)	309
		3.11.1.2.	Relevance of tax period	310
			a. Phenomenon of 'interpretative statutes explicitly	0.10
			known'?	310
			b. Legal basis for interpretative statutes and	
			special term for this kind of retroactivity	310
		3.11.1.3.	Standards used for characterization as 'interpretative statute'	310
		3.11.1.4.	Validation statutes	310
			a. Phenomenon of interpretative statutes explicitly	
			known?	310
			b. Standards used for characterization as 'validation	
			statute'	310
			c. Difference between a 'validation statute' and	
			'interpretative statute'	310

		3.11.1.5.	Moment of entry into force	311
				311
			a. In general	311
			b. Examples of situations that would be regarded as	
			retrospective and not retrospective	311
		3.11.1.7.	Distinction between substantive statutes and procedural	
			statutes: the impact of immediate effect	311
			a. In general	311
			b. Rules considered procedural rules	312
	3 11 2	Ex ante ev	raluation of retroactivity	312
	J.11.2.	3.11.2.1.	Constitutional limitations to tax retroactivity	312
			Tax transition policy of government	313
			Ex ante control by an independent body	313
		J.111111	a. Advisory body such as Council of State	313
	3 11 3	Use of ret	roactivity in legislative practice	313
	J.11.J.	3.11.3.1.	Use of legislating by press release	313
		3.11.3.2.	7 7 7 7 7 1	
		J.11.0	of retroactive statute?	313
		3 11 3 3	Favourable retroactivity	313
	3 11 4		valuation of retroactivity (in case law)	314
	J.11.1.	3 11 4.1.	Testing against the Constitution and legal principles	314
		3 11 4 2.	Examination method when courts rule retroactivity	
		J.11.1.2.	incompatible	314
		3.11.4.3.	THE THE PARTY OF T	315
		3.11.4.4.	Examination method for testing retroactivity of	
		J.11.1.1.	subordinate legislation against legal certainty	315
		3.11.4.5.	Interpretations by courts to avoid retroactivity	315
		3.11.4.6.		315
	2 11 5		vity of case law	315
	3.11.3.	3 11 5 1	Temporal effect of judicial changes by courts	315
	3 11 6		the literature	315
	J.11.0.		Opinions regarding retroactivity	315
		3.11.6.1.	Debates on law and economics view on transitional tax law	316
		5.11.0.2.	Debates on tan and economics ,	
2 1 2	Luvem	houre A	lain Steichen	317
3.14.		Terminol		317
	J.12.1.	3.12.1.1.	Distinction between retroactivity and retrospectivity	317
		J.12.1.1.	a. Conceptual variations	317
			b. Clear distinction between 'retroactivity' and	
			'retrospectivity'?	317
		3.12.1.2.	Relevance of tax period	317
		3.12.1.3.	Interpretative statutes	317
		J.12.1.J.	a. Phenomenon of 'interpretative statutes' explicitly	
			known?	317
			b. Legal basis for 'interpretative statutes'	317
			c. Special term for 'interpretative statutes'	317
			d. Standards used for qualification as 'interpretative	
			statutes'	317
		3.12.1.4.	Validation statutes	318
		3.12.1.5.	Comparison moment	318
		3.12.1.5. 3.12.1.6.		318
		3.12.1.7.		318
		J.14.1./.	Distinction between substantive and procedural stands	

	3.12.2.	Ex ante ev	valuation of retroactivity	318
		3.12.2.1.	Constitutional limitations to retroactivity of tax statutes	318
			Transition policy of government	318
			a. Is there a tax transitional policy of government?	318
			b. Transition policy and favourable retroactive effect	318
		3.12.2.3.	Ex ante control by an independent body	319
			a. Advisory body such as Council of State	319
			b. Rules to review retroactivity	319
	3.12.3.	Use of ret	roactivity in legislative practice	319
			Legislating by press release	319
			a. In general	319
			b. Use of 'legislating by press release'	319
		3.12.3.2.	Retroactive effect further back than first announcement	319
			Pending legal proceedings – influence of retroactive tax	
			statutes	319
	3.12.4.	Ex post ev	valuation of retroactivity (in case law)	319
			Testing against the Constitution and legal principles	319
			Testing against Article 1 of the First Protocol ECHR	319
			Examination method for testing against principle of legal	
			certainty	319
	3.12.5.	Retroacti	vity of case law	320
			the literature	320
			Opinions regarding retroactivity	320
			Debate on law and economics view on transition law	320
3 13	Nether	lands H	ans Gribnau and Melvin Pauwels	321
5.15.		Terminol		321
	5.15.1.		Distinction between retroactivity and retrospectivity	321
			Relevance of tax period	322
			Interpretative statutes	322
			Validation statutes	322
			Comparison moment	322
			Concept of retrospectivity	323
			Distinction between substantive and procedural statutes	323
	3 13 2		valuation of retroactivity	323
	3.13.2.		Constitutional limitations to retroactivity of tax statutes	323
			Transition policy of government	324
			Ex ante control by an independent body	326
	3 13 3		roactivity in legislative practice	327
	3.13.3.		Legislating by press release	327
			Retroactive effect further back than first announcement	328
			Pending legal proceedings	329
			Favourable retroactivity	329
	2121		valuation of retroactivity (in case law)	330
	3.13.4.		Testing against the Constitution and legal principles	330
			Examination method	331
			Testing against Article 1 of the First Protocol ECHR	331
			Examination method for testing against principle of legal	JJI
		J.1J.4.4.	certainty	332
		3.13.4.5.	Interpretations by courts to avoid retroactivity	333
			Reasons for lack of judicial limits to retroactivity	333
	3 1 3 5		vity of case law	334
	J.1J.J.	neuvaell	vity of case favi	JJ-T

	2126	Views in the literature	334
	3.13.0.	3.13.6.1. Opinions regarding retroactivity	334
		3.13.6.2. Debate on law and economics view on transitional law	335
		5,1010	
2.14	Doland	Piotr Karwat	337
3.14.	3 14 1.	Terminology	337
	J.1 1.1.	3.14.1.1. Distinction between retroactivity and retrospectivity	337
		a. Conceptual variations	337
		b. Clear distinction between 'retroactivity' and	
		'retrospectivity'?	337
		3.14.1.2. Relevance of tax period	337
		3.14.1.3. Interpretative statutes	338
		a. Phenomenon of 'interpretative statutes' explicitly	
		known?	338
		3.14.1.4. Validation statutes	338
		a. Phenomenon of 'validation statutes' known?	338
		3.14.1.5. Comparison moment	339
		3.14.1.6. Concept of retrospectivity	339
		a. Definition of retrospectivity	339
		b. Examples of retrospectivity	340
		3.14.1.7. Distinction between substantive and procedural statutes	341
	3.14.2.	Ex ante evaluation of retroactivity	341
		3.14.2.1. Constitutional limitations to retroactivity of tax statutes	341
		3.14.2.2. Transition policy of government	341
		3.14.2.3. Ex ante control by an independent body	342
	3.14.3.	Use of retroactivity in legislative practice	342
		3.14.3.1. Legislating by press release	342
		3.14.3.2. Retroactive effect further back than first announcement	342
		3.14.3.3. Pending legal proceedings	342
		3.14.3.4. Favourable retroactivity	343
	3.14.4.	Ex post evaluation of retroactivity (in case law)	343
	3.14.5.	Retroactivity of case law	344
		3.14.5.1. Temporal effect of judicial change of course	344
3 15	Portug	al Glória Teixeira	345
3,13,		Terminology	345
	5.15.1.	3.15.1.1. Distinction between retroactivity and retrospectivity	345
		a. In general	345
		b. Conceptual variations	346
		c. Distinction between substantive and procedural	
		statutes	347
	3.15.2.	Ex ante evaluation of retroactivity	348
		Use of retroactivity in legislative practice	349
		Ex post evaluation of retroactivity (in case law)	349
		Retroactivity of case law	350
		Views in the literature	350
316	Spain	Pedro M. Herrera and Ana Belén Macho	351
5.10.	-	Terminology	351
	5.10.1.	3.16.1.1. Distinction between 'retroactivity' and 'retrospectivity'	351
		3.16.1.2. Relevance of tax period	351
		3.16.1.3. Interpretative statutes	352
		J. 10.1.0. Interpretative statutes	

		3.16.1.4.	Validation statutes	352
		3.16.1.5.	Comparison moment	352
			Concept of retrospectivity	352
			Distinction between substantive and procedural statutes	352
			a. With respect to the impact of a statute having	
			immediate effect	352
			b. Rules considered procedural rules	352
	3.16.2	Ex ante ex	valuation of retroactivity	353
	0110121		Constitutional limitations to retroactivity of tax statutes	353
			Transitional policy of government	353
			Ex ante control by an independent body	353
	3 16 3		croactivity in legislative practice	353
	5.10.5.		Legislating by press release	353
			Retroactive effect further back than first announcement	353
			Pending legal proceedings	353
			Favourable retroactivity	353
	3 16 4		valuation of retroactivity (in case law)	354
			vity of case law	354
	3.10.3.		Temporal effect of judicial change of course	354
	2166		the literature	355
	3.16.6.			355
			Opinions regarding retroactivity Debate on law and economics view on transitional law	355
		3.16.6.2.	Debate on law and economics view on transitional law	333
3.17.	Sweder	n Katarin	a Fast, Peter Melz and Anders Hultqvist	357
			ntroduction	357
		Terminol		359
	01271 <u>=</u> 1		Distinction between retroactivity and retrospectivity	359
		01271=121	a. In general	359
			b. Conceptual variations	359
			c. Clear distinction between retroactivity and	000
			retrospectivity	360
		31722	Relevance of tax period	360
			Interpretative statutes	361
			Validation statutes	361
			Comparison moment	361
			Concept of retrospectivity	361
		J.17.2.0.		361
			a. Definition of retrospectivityb. Examples of retrospectivity	361
		3.17.2.7.	Distinction between substantive and procedural statutes	362
		3.17.2.7.		362
			a. In general	362
			b. With respect to the impact of a statute having	262
			immediate effect	362
	2.17.2	Г .	c. Rules considered procedural rules	362
	3.17.3.		valuation of retroactivity	362
		3.17.3.1.	Constitutional limitations to retroactivity of tax statutes	362
		3.17.3.2.	Transitional policy of government	364
			a. Is there a transitional policy of government?	364
			b. Transitional policy laid down in a document or	
			an act	365
			c. Transitional policy with respect to retroactivity	the spread
			and grandfathering	365
			d. Transitional policy and favourable retroactive effect	365

NO P		3.17.3.3.	Ex ante control by an independent body	365
			a. Advisory body such as Council of State	365
			b. Rules to review retroactivity	365
			c. Rules to review grandfathering	366
			d. Rules to review favourable retroactivity	366
	3.17.4.	Use of reti	roactivity in legislative practice	366
		3.17.4.1.	Legislating by press release?	366
			Retroactive effect further back than first announcement	367
			Pending legal proceedings	367
		3.17.4.4.	Favourable retroactivity	367
	3.17.5.	Ex post ev	aluation of retroactivity (in case law)	368
			Testing against the Constitution and legal principles	368
		3.17.5.2.	Examination method	368
		3.17.5.3.	Testing against Article 1 of the First Protocol ECHR	369
		3.17.5.4.	Examination method for testing against principle of legal	369
		21777	certainty	370
		3.17.5.5.	Interpretations by courts to avoid retroactivity	370
			Reasons for lack of judicial limits to retroactivity	370
	3.17.6.	Retroactiv	vity of case law	370
			Temporal effect of judicial change of course	371
	3.17.7.	Views in t	he literature	371
		3.17.7.1.	Opinions regarding retroactivity	371
		3.17.7.2.	Debate on law and economics view on transitional law	3/1
3.18.	Turkey	Billur Ya	lti	373
	3.18.1.	Terminol	ogy	373
		3.18.1.1.	Distinction between 'retroactivity' and 'retrospectivity'	373
		3.18.1.2.	Relevance of tax period	374
			Interpretative statutes	375
			Validation statutes	375
			Comparison moment	375
			Concept of retrospectivity	376
			Distinction between substantive and procedural statutes	377
	3.18.2.		valuation of retroactivity	378
			Constitutional limitations to retroactivity of tax statutes	378
		3.18.2.2.	Transitional policy of the government	379
			Ex ante control by an independent body	379
	3.18.3.	Use of ret	roactivity in legislative practice	379
		3.18.3.1.	Legislating by press release	379
			Legislative practice	379
		3.18.3.3.	Pending legal proceedings	379
		3.18.3.4.	· · · · · · · · · · · · · · · · · · ·	379
			a. Favourable retroactivity in respect of taxes	379
			b. Favourable retroactivity in respect of criminal	
			sanctions and tax penalties	380
	3.18.4.		valuation of retroactivity (in case law)	381
		3.18.4.1.	Testing against the Constitution and legal principles	381
		3.18.4.2.	Examination method	381
		3.18.4.3.		383
		3.18.4.4.	Examination method for testing against principle of legal	
			certainty	384

			vity of case law	384	
	3.18.6.	Views in	the literature	385	
	3.18.7.	Annex – I	Bibliography	386	
3.19.	United	Kingdom	n David Williams	389	
	3.19.1.	Terminol	ogy	389	
		3.19.1.1.	Distinction between retroactivity and retrospectivity	389	
			Relevance of tax period	390	
		3.19.1.3.	Interpretative statutes	390	
			a. Phenomenon of 'interpretative statutes' explicitly		
			known?	390	
		21011	b. Legal basis for 'interpretative statutes'	391	
			Validation statutes	391	
			Comparison moment	392	
			Concept of retrospectivity	392	
	2 10 2		Distinction between substantive and procedural statutes	394	
	3.19.2.		valuation of retroactivity	394	
			Constitutional limitations to retroactivity of tax statutes	394	
			Transition policy of government Ex ante control by an independent body	395	
	2 10 2		roactivity in legislative practice	395 395	
	3.13.3.		'Legislating by press release'		
			Retroactive effect further back than first announcement	395 395	
		3.13.3.2.	Pending legal proceedings	395 395	
			Favourable retroactivity	395	
	3 19 4		valuation of retroactivity (in case law)	396	
	J.13.4.		Testing against the Constitution and legal principles	396	
			Examination method	396	
			Testing against Article 1 of the First Protocol ECHR	396	
			Examination method for testing against principle of legal	330	
		5.15.1.1.	certainty	397	
		31945	Interpretations by courts to avoid retroactivity	397	
			Reasons for lack of judicial limits to retroactivity	397	
	3 19 5		vity of case law	398	
	0.10.0.		Temporal effect of judicial change of course	398	
	3.19.6.		the literature	398	
	0110.01		Opinions regarding retroactivity	398	
			Debate on law and economics view on transitional law	399	
3.20.	United States Charlotte Crane				
o. <u> </u>		Introduct		401 401	
		Terminolo		402	
			Retroactivity and retrospectivity	402	
			Relevance of the tax period	403	
			Interpretive statutes	404	
			Validation statutes	406	
		3.20.2.5.	Comparison moment	407	
			Concept of retrospectivity	408	
			Distinctions between substantive and procedural statutes	409	
	3.20.3.		aluation of retroactivity	410	
		3.20.3.1.	Constitutional limitations	410	
		3 20 3 2	Transition policy of government	410	

			Transition policy and favourable retroactive treatment	411
		3.20.3.3.	Transition policy and javourable retroactive treatment	411
		3.20.3.4.	Ex ante control by an independent body	411
	3.20.4.	Use of ret	roactivity in legislative practice	411
		3.20.4.1.	Legislating by press release	411
		3.20.4.2.	Retroactive effect further back than first announcement	
		3.20.4.3.	Pending legal proceedings	413
		3.20.4.4.	Favourable retroactivity	413
	3.20.5.	Ex post ev	valuation of retroactivity (in case law)	413
		3.20.5.1.	Testing against the Constitution and legal principles	413
		3.20.5.2.	Examination method. Restraints on retroactivity based on	
			the federal Constitution	413
			a. In general	413
			b. Federal constitutional limitations on Congressional acts:	
			simple retroactivity	414
			c. Federal constitutional limitations on Congressional	
			action: invalidations and cures	416
			d. Federal constitutional limitations on Congressional	
			action: alteration of tax consequences in breach of	
			contract	416
			e. Federal constitutional limitations on state legislative	
			actions: simple retroactivity	416
			f. Federal constitutional limitations on state legislative	
			actions: ineffective cures	417
			g. Federal constitutional limitations on state legislative	
			actions: alteration of tax consequences in breach of	
			contract	417
		3.20.5.3.	Testing against Article 1 of the First Protocol ECHR	420
		3.20.5.3. 3.20.5.4.	method for testing against principle of legal certainty	420
			Interpretations by courts to avoid retroactivity	420
		3.20.5.5.		421
		3.20.5.6.	Reasons for lack of judicial limits to retroactivity	421
5.20.0. Retroactivity of ease law				
	3.20.7.			422 422
		3.20.7.1.	1 6 6	
		3 20 7 2	Dehate on law and economics view	424