INTERNATIONAL JOURNAL OF SCIENTIFIC RESEARCH AND INNOVATIVE STUDIES

ISSN: 2820-7157
www.ijsrisjournal.com

August 2025 **Volume 4** **Number 4** **164-170**

Received Date: July 19, 2025 **Accepted Date: August 11, 2025** **Published Date: August 30, 2025**

The theory of tax appearance : From procedural concealment to judicial tool Crossed perspectives France-Morocco

Rajae ZINE EL ABIDINE [1]

1. Doctor-researcher in Private Law, specialized in criminal law and criminal sciences
Doctoral candidate at the University of Paris 2 Panthéon-Assas, France
Associate member of the Laboratory for Studies and Research in Private Law, Legal Engineering, and Sustainable Development Sidi Mohamed Ben Abdellah, Fès, Maroc, r.zine24@gmail.com

Summary :

The theory of appearance, originally conceived as a shield to protect the party in good faith facing a misleading legal situation, has undergone a paradoxical evolution in tax law. From 2010 to 2025, French case law has multiplied the applications of this theory to the benefit of the Tax Administration. Far from protecting the taxpayer, the tax judge has often wielded the theory of appearance like a sword in the service of the tax authorities. If this position seems difficult to sustain, the statistical data drawn from the jurisprudential study conducted in our research nevertheless shows a concerning trend : that of preferential use by the tax judge, suggesting an implicit protection of the tax authorities' interests. Our study thus demonstrates that, behind the apparent neutrality of a theory intended to stabilize legal acts, lies a pretorian preference, even a protective logic, which it becomes necessary to critically and rigorously question. Without claiming to draw definitive conclusions beyond the French field, the jurisprudential experience analyzed could fuel broader reflection. Indeed, it offers a framework for inspiration for Morocco, where the issue of appearance in tax law could, in the future, find fertile ground for doctrinal and jurisprudential exploration.

Keywords : Appearance theory, judge, jurisdictional impartiality, praetorian construction, fiscal, jurisprudential statistics.

Abstract :

The theory of appearance, originally conceived as a shield to protect the party acting in good faith when confronted with a misleading legal situation, has paradoxically evolved within tax law. From 2010 to 2025, French jurisprudence had increasingly applied this theory to the benefit of the tax administration. Far from safeguarding taxpayers, the tax judge has frequently wielded the theory of appearance as a sword serving the interests of the tax authorities. Although this

judicial stance appears difficult to justify, statistical data derived from the jurisprudential analysis conducted in our study nevertheless reveal a troubling trend: the tax judge's preferential use of this theory implicitly suggests a bias toward protecting fiscal interests. Our study thus demonstrates that behind the apparent neutrality of a doctrine intended to stabilize legal transactions lies a judicial preference, or even a protective rationale, that must be rigorously and critically questioned.
Without claiming to draw definitive conclusions beyond the French context, the case law experience analyzed could fuel broader reflection. It offers a framework of inspiration for Morocco, where the issue of appearance in tax law could, in the future, find fertile ground for doctrinal and jurisprudential exploration.

Keywords: Theory of appearance, judge, judicial impartiality, judge-made law, tax law, jurisprudential statistics.

Brief biography :

Rajae ZINE EL ABIDINE, Doctor of Private Law and PhD candidate in Tax Law at the University of Paris II Panthéon-Assas, is the author of several scientific articles published in international legal journals and communications presented at conferences on jurisprudential dynamics in tax and criminal law.

Short academic biography :

Rajae ZINE EL ABIDINE, PhD in Private Law and doctoral researcher in Tax Law at Paris II Panthéon-Assas University, is the author of several scientific articles published in international legal journals, as well as conference papers on jurisprudential dynamics in tax and criminal law.

"It is not only important, but it is of paramount importance, that justice is not only done, but that it appears to be manifestly and undoubtedly done." Lord Hewart

Introduction

The theory of appearance holds a unique place in law. This praetorian construction classically aims to protect the one who, in good faith, relied on an apparent situation that did not conform to reality. it then plays the role of a legal shield, tempering the rigor of strict law when appearances could legitimately deceive. "Tax procedure: consequences of an irregularly exercised option, Landwell, Jean-Luc Pierre." Tax judges have long considered that the Administration can take into account either the reality or the fictitious appearance created by the taxpayer (CE, Feb. 20, 1974, No. 83270 Sect. Lemarchand: Lebon, p. 126; CE, July 11, 1991, No. 69831, Lelouch: RJF 10/91, No. 1260; CE, May 18, 2009, No. 300279, Beladina: RJF 8-9/09, No. 758; CE, Apr. 24, 2012, No. 324916, SA Technogram: RJF 7/12, No. 714). This line of case law thus illustrates the theory of appearance, which Frédéric Durand defined (L'apparence en droit fiscal, thesis Nancy 2007: LGDJ, 2009) as "the set of hypotheses in which the tax administration is entitled to subject a taxpayer to tax based on their apparent situation and not according to the actual situation in which they find themselves with respect to tax law," thus emphasizing that it was "the corollary of a good faith obligation borne by every taxpayer and which requires them to behave loyally toward the tax authorities." This theory is not without reminding us of the ancient adage "nemo auditur propriam suam turpitudinem allegans."

However, in tax matters, this theory has undergone a shift in perspective in contemporary jurisprudence. The tax judge, primarily administrative, seems to have seized upon it not to protect the taxpayer, but to arm the tax administration with an additional tool in the fight against fraud and evasion. As noted by informed doctrine as early as 2010, the administration can choose to "stop at mere appearance and thus turn certain taxpayers' arrangements against them" (Vincent Dussart, Reflections on Appearance in Tax Law, Colloquium Proceedings No. 7, Judge and Appearance(s), pp. 233-241). In this sense, the theory of appearance, linked to the realism of tax law, allows the tax authorities to take advantage of the legal situation as presented by the taxpayer, even if it means equating appearance with reality in order to draw the tax consequences. (Vicent Dussart). Several authors have highlighted the risk of such a development, seeing the tax judge transform into an auxiliary of the tax authorities rather than an impartial guarantor of legality. "Reflections on the new principle of enforceability of 'irregularly exercised' tax options." François Lacroix, partner, CMS Bureau Francis Lefebvre.
A series of significant rulings illustrating this shift in the role of the judge. Far from being a mere epiphenomenon, the judge's reliance on tax appearance has become almost systematic as soon as a taxpayer attempts to oppose the actual reality to the administration. It is important to critically analyze this recent jurisprudence, both from a quantitative perspective (frequency, outcome of disputes) and a qualitative one (motivation of decisions, arguments of public rapporteurs). Indeed, the central question is that of the balance of powers: has the administrative judge, guardian of legality, unduly prioritized the demand for fiscal revenue at the expense of the taxpayer's rights? In other words, has it transformed into the sword of the administration, instead of being the protective shield of the litigant?

For the complete transposition of this observation, we will first examine the conditions for the implementation of the appearance theory in tax law, as well as its increasing invocation by the administration (I). We will then analyze the tax jurisprudence from 2010 to 2025 thru key decisions, highlighting the decisive role of the judge who, in most cases, validates taxation based on the appearances created by the taxpayer (II). Finally, based on statistics, we will discuss the judge's position, who, far from showing leniency toward the taxpayer in good faith, has proven to be an ally of the tax authorities, which raises criticism regarding the effective protection of taxpayers' rights (III).

I. The theory of fiscal appearance: from the protective principle to applications in favor of the tax authorities
Although it is not unique to tax law, the theory of appearance has raised particular questions in this field. This jurisprudential theory allows the administration to establish the tax based on an apparent situation created or maintained by the taxpayer, without the latter being able to successfully argue that it is different from their actual situation, resulting from an act that has remained hidden. In private law and in general litigation, the theory of appearance aims to safeguard legal certainty when the actual situation is misleading but the third party has legitimately relied on the appearance. The classicism of this theory lies in the adage "error communis facit jus" common error makes law.

Historically, the application of this theory required two conditions: a discrepancy between reality and appearance, resulting from a situation voluntarily created or maintained by the one who benefits from it, and the concealed nature of the actual situation with respect to bona fide third parties. In these circumstances, the deceived third party can assert the apparent situation as if it were real.

Transposed to tax law, this theory was first mobilized to ensure the stability of administrative operations in the face of hidden defects attributable to the taxpayer. The Council of State thus established as early as the 1970s-1980s that the tax administration, considered a third party in good faith, could rely on the appearance created by the taxpayer. For example, a company dissolution that was neither published nor declared could be ignored by the tax authorities, who continued to treat the company as existing, with the taxpayer being "bound to suffer the law he made himself." Similarly, a de facto company will be treated as a true legal entity if it has functioned as such in appearance, in order to protect the third party that is the tax authorities in the context of an accounting audit (Karim Sid Ahmed, Fundamental Rights of the Taxpayer and Tax Procedures, Vol. 2). In this latter case, the administrative judge clearly stated that the theory of appearance allows for the avoidance of the nullity of a tax procedure flawed by a lack of formalism as long as the taxpayer had themselves contributed to creating the ambiguity.

The initial purpose of the tax appearance theory could be seen as legitimate and circumscribed: it is to prevent a taxpayer in bad faith from taking advantage of their own concealment to evade taxes. In this sense, the theory of appearance aligns with the adage "nemo auditur propriam turpitudinem allegans" (no one can take advantage of their own turpitude) applied to tax matters. It then operates as an equitable corrective, just like abuse of rights, to counter schemes based on the voluntary discrepancy between form and substance.

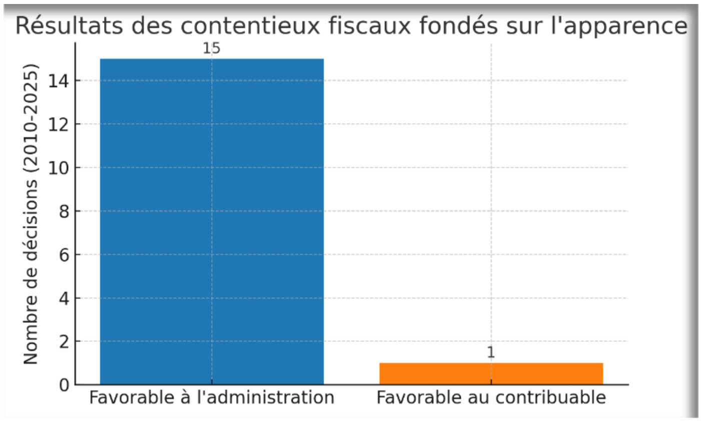
During the recent period, the Council of State has considerably expanded the scope of the appearance theory in tax matters, to the point of making it a general principle of assessment litigation. This evolution is clearly evident in a landmark decision made in 2010, soon followed by similar rulings, where the administrative judge granted the administration a real choice of weapons between reality and appearance, depending on what best serves tax collection. Two classic conditions continue to theoretically apply: the chosen appearance must be attributable to the taxpayer himself, and the alternative reality must not have been revealed or accessible to the administration at the decisive moment. In practice, however, the judge has sometimes shown flexibility with these conditions when the balance tipped in favor of the Treasury. As a tax lawyer points out, the administration enjoys significant latitude: under the theory of appearance, it "retains the choice between fiction and reality," whereas "the taxpayer is bound by the appearance they give to their affairs" (Tournoud, 2020). This structural asymmetry clearly illustrates that the theory of appearance, in tax law, has essentially become an instrument in the hands of the administration.

I**. The tax judge, an illusory shield and a formidable sword : critical analysis of decisions 2010-2025.**

The study of decisions made between 2010 and 2025 reveals that, in almost all cases, the theory of appearance has been used to disarm taxpayers contesting the imposition. These individuals saw their arguments based on actual reality systematically dismissed in favor of the initially declared appearance.
Our research shows that at least about fifteen major tax disputes from this period involved the theory of appearance. However, in 100% of the identified cases, the judge sided with the administration by adhering to the apparent situation created by the taxpayer, to the detriment of the reality alleged by the latter. The statistics are clear: the theory of appearance has never truly served as a protective shield for litigants during

this period, but always as a sword to confront tax action. Figure 1 above illustrates this trend by comparing the number of decisions favorable to the tax authorities with those favorable to taxpayers in disputes involving appearance between 2010-2025.

Figure 1 : Outcome of tax disputes based on the appearance theory (2010-2025)



Source : Compilation of decisions of the Council of State and administrative courts of appeal – Tax Law Review

It is appropriate to illustrate this observation by examining a few notable cases where the taxpayer attempted, in vain, to assert the primacy of reality over appearance.
* Tasset Case: Tasset Case: The decision of July 30, 2010 (Case No. 317425, 9th and 10th sub-sections, Tasset) is considered foundational in this matter; this dispute involves a taxpayer who opted for a preferential tax regime without meeting all the required conditions. The Council of State, in a resounding principle consideration, ruled that "the tax administration is entitled to impose on the taxpayer the consequences of the tax regime for which he opted, without this taxpayer being able to effectively claim, subsequently, that he did not meet the conditions...". In other words, the taxpayer must bear the consequences of their initial tax choice, even if it is tainted with irregularity. The judge thus denies the taxpayer the right to invoke his own non-compliance with legal conditions to escape taxation. As the public rapporteur Mr Collin explained in his conclusions, this is indeed an application of the theory of appearance: the taxpayer is bound by the legal situation he has claimed in his declarations, and he cannot then reveal the deception to take advantage of it. In this case, Mr Tasset had benefited from a deferral of tax on a capital gain in 1998, but had not complied with the related reporting obligations in 1999 and had not declared the capital gain on the sale in 2000. He therefore argued that since the benefit of the deferral was legally closed to him, the capital gain should have been taxed (and the recovery period expired) well before 2000, which would free him from the reassessment. The Council of State rejected this strategy, tenant on the contrary to engage by its appearance of regularity: he was treated "as if" his tax option was valid, the administration thus being able to tax him for the year 2000, escaping prescription. This decision, harsh for the taxpayer, thus establishes an expanded power for the administration, which can choose to prioritize appearance over reality. Indeed, even tho the administration was aware of the irregularity, the judge prioritized appearance: this is a notable extension compared to the classic conditions of the theory. Another specific case (CE, November 4, 2020, No. 436367) that illustrates the application of the theory in the field of combating international tax evasion. A French pilot working for an offshore company (Jersey) but made available to a French company argued that his true employer was the French company, which would have allowed him an income tax exemption applicable to expatriate employes. Despite the concurring factual elements, the administrative judge refused to reclassify the situation in favor of the taxpayer. Both the Administrative Court of Appeal and the Council of State considered that the pilot was, in appearance, an employe of the offshore company and not of the French company, and that he should be taxed as such. The person concerned was therefore deprived of the exemption regime, based on the appearance created by the offshore contract, an appearance to which the administration was not foreign but which it chose to oppose. The public rapporteur in this case emphasized that the tax administration could stick to the apparent situation without taking into account the economic reality of the subordinate relationship in France. In short, the taxpayer, despite having demonstrated the reality, saw it ignored in favor of the initial legal fiction.

More recently, the Collectora case (CAA Paris, December 11, 2024, No. 23PA04081) concerns a company that changed its tax regime during the fiscal year. After having a sole physical person associate (which in principle made it subject to IR by default for part of the year 2015), the company quickly reverted to being a company subject to IS. In defense against an assessment, it argued that it should have been taxed under the IR during the brief period when it was a sole proprietorship, asserting that the legal reality differed from the deceptive appearance held by the tax authorities. The Paris Administrative Court of Appeal rejected this argument, ruling that the company had in practice "placed itself under the IS regime throughout the entire period in dispute," simply because the company had not closed any fiscal year nor filed a separate declaration for its EURL period, that it had opted for IS from the outset and had transformed into a capital company within the allotted time. In short, although legally part of the profits could have been attributed to the sole associate, his overall behavior created the

Appearance of uninterrupted taxation under IS.

The judge concluded that the administration was entitled to fully tax it under IS, denying the company the benefit of the theoretical division of its operations. Once again, the taxpayer's argument was dismissed in the name of the apparent coherence of their fiscal choice.

These examples, among others, all illustrate the same pattern: the taxpayer loses when their legal argument seeks to deviate from the initial appearance. Whether it results from a deliberate maneuver or simple negligence, the judge most often shows indifference to the cause of the irregularity. Even the good faith or lack of fraudulent intent of the taxpayer hardly influences the outcome of the dispute. Indeed, case law does not expressly reserve the hypothesis of good faith error. On the contrary, in the Tasset case, for example, it can be estimated that the declarative failure was more due to omission than a deliberate intention to mislead the tax authorities. However, this did not prevent the strict application of the principle: the administration does not have to prove any fraudulent intent on the part of the taxpayer to invoke the appearance, it is enough that the latter has objectively created a situation contrary to reality and has taken advantage of it. The boundary between error and deliberate simulation then becomes blurred to the detriment of the taxpayer, as it is true that the judge readily presumes that no one is better placed than the taxpayer himself to know the reality of his tax situation.

However, it is important to note a significant theoretical exception: if the taxpayer can establish that the administration was aware of the reality from the outset, the theory of appearance loses its raison d'être and should not apply. Indeed, the administration cannot be considered a bona fide third party if it has not actually been deceived. This is what the Council of State had ruled in a case prior to our study period (CE, March 8, 2004, No. 248094), where the hidden agreement had been revealed to the tax authorities early enough: the judge then refused to apply the appearance, considering that the conditions were not met. However, from 2010 to 2025, there were few cases where the taxpayer could demonstrate such immediate knowledge by the administration. Most of the time, the administration discovers the gap between appearance and reality during the audit, that is, a posteriori, which allows the judge to conclude that it was initially legitimate to rely on appearances. Thus, the exception remains theoretical and has practically not provided an effective shield for litigants during the period under consideration.

The critical analysis of these decisions highlights a form of structural bias in tax litigation to the detriment of the taxpayer. Several elements contribute to this observation:

On the one hand, the administrative judge appears to be marked by a culture of tax effectiveness. In a context of reinforced combat against fraud and abusive optimization, tax jurisprudence has generally evolved toward greater severity with regard to contentious schemes. The theory of appearance fits into this heavy trend. As noted by the Vise President of the Council of State, Mr. Didier-Roland Tabuteau, the legislator has tightened the rules and tax sanctions in recent years to ensure the effectiveness of the levy, particularly in light of the declarative nature of the tax, which "can amplify fraud." The administrative judge, the guardian of legality, accompanies this movement by interpreting the law in a way that does not frustrate the fiscal objective. Allowing a taxpayer to evade taxes by invoking a defect that he himself caused would be contrary to this objective and would, according to the judge, send a detrimental signal regarding everyone's respect for the law. Here, we find a concern for tax equity that can take precedence over procedural fairness toward the individual taxpayer.

On the other hand, the position of the tax judge is also explained by the very constrained nature of the assessment litigation. Let's remember that more than 99% of tax disputes are resolved at the administrative stage and never reach the judge. The cases that reach the Council of State are often those where the administration has deemed the stakes to be significant or the taxpayer's behavior to be questionable, refusing any concession; in these circumstances, the litigation that comes before the judge is already "filtered" in favor of the tax authorities. The administrative judge is aware that in most cases, a pro-taxpayer decision would either deprive the State of legitimately due revenue or create a potentially exploitable precedent by other litigants. This does not mean that it systematically sacrifices the right to the taxable event, but that it is inclined to favor a teleological reading of the texts aligned with the fiscal interest. The theory of appearance well illustrates this approach: rather than sticking to the letter of the legal conditions, the Council of State has developed a pretorian principle to fill the gaps in the law for the benefit of the treasury.

In this sense, the tax judge acts as a "shield" not for taxpayers, but for fiscal public order. He protects the tax base against the harm that legal loopholes could cause it. Some commentators do not hesitate to speak of a militant tax judge, contributing to the anti-fraud effort alongside the administration (Racine, 2013). The martial terminology of the "sword" used in the title is not accidental: the judge, thru his jurisprudence, arms the administration with effective doctrines such as appearance or expanded abuse of rights, providing it with an arsenal to combat tax evasion, even if it comes at the cost of the legal certainty of taxpayers in good faith.

Conclusion

At the end of this analysis, the portrait of the French tax judge appears to be that of a tightrope walker leaning toward the administration. Between the sword and the shield of the theory of appearance, he clearly favored the sword. The examined jurisprudence shows an administrative judge demonstrating consistent firmness toward taxpayers attempting to evade taxes thru formal irregularities or legally inconsistent arrangements. Far from being the indulgent protector of the good-faith litigant, he has transformed into a zealous defender of fiscal interest.

Should we deplore it without reservation? From the point of view of equality before tax and the fight against fraud, this development has certain virtues. It prevents a taxpayer from being able to, thru cleverness or luck, evade taxes where their peers are taxed. It reinforces the message that tax obligations are not mere suggestions but imperatives whose non-compliance turns against their author. In this sense, the tax judge participates in the realization of the republican principle of consent to taxation and the maintenance of public revenue. However, this zeal is not without raising legitimate concerns. On the one hand, the line between clever fraud and good-faith error can blur, and there is concern that some well-intentioned taxpayers may face heavy penalties for simple mistakes, without the possibility of asserting their innocent intent. On the other hand, the image of the judge too closely aligned with the tax authorities can erode confidence in the impartiality of fiscal administrative justice. If the taxpayer feels that "the judge always sides with the tax authorities," their consent to taxation could be affected in the long term, undermining the fiscal civism that we are precisely trying to strengthen. Ultimately, the decade 2010-2025 will have been one of a fiscal judge wielding the sword of appearance with fervor. The question remains open as to whether, in the future, this sword will be sheathed in favor of a fair balance, or whether the taxpayer's shield will remain a largely illusory ideal. The challenge is significant: it involves reconciling the

indispensable efficiency of the fight against tax fraud with the equally indispensable respect for the rights and guaranties of taxpayers, so that tax justice is not only perceived as an extension of the administration's armed arm, but rather as a fair arbiter between the general interest and individual rights. Indeed, while the theory of appearance has found a consolidated ground for application in France, it remains largely unexplored in other legal systems. In this regard, the Moroccan experience, characterized by a rapidly evolving tax litigation, provides a favorable field of observation to question the relevance of such a pretorian transposition. The French contribution could thus serve as a heuristic reference to foster critical and contextualized reflection, attentive to the specificities of the Moroccan tax system.

References

Doctrinal articles and ouvrages :

Chabanol, E. (2002). *« Théorie de l'apparence ou apparence de la théorie »*, **AJDA**, p. 9. – Réflexions critiques sur l'usage de l'apparence en droit administratif.

L. Hewart, *R v Sussex Justices, ex parte McCarthy*, [1924] 1 KB 256 (King's Bench Division) : "*It is not merely of some importance but is of fundamental importance that justice should not only be done, but should manifestly and undoubtedly be seen to be done*".

Pierre, J.-L. (2010). *« Recours à la théorie de l'apparence »*, **Revue de droit fiscal**, n°50, p. 593univ-droit.fr. – Note doctrinale sur l'arrêt Tasset et la portée de la théorie de l'apparence en droit fiscal.

Lacroix, F. (2011). *« Réflexions autour du nouveau principe d'opposabilité des options fiscales irrégulièrement exercées »*, CMS Bureau Francis Lefebvre (actualité juridique) cms.lawcms.law. – Analyse de l'arrêt Tasset 2010, conditions d'application et fondement (théorie de l'apparence, adage *"suffert la loi qu'on a faite soi-même"*).

Foissac, R. (2014). *« Théorie de l'apparence : le Conseil d'État persiste »*, **Option Finance**, 14 nov. 2014optionfinance.froptionfinance.fr. – Commentaire de l'arrêt du 5 nov. 2014 (SARL de famille), confirmant la jurisprudence de 2010.

Tournoud, M. (2020). *« Dans l'hélicoptère de l'évasion fiscale, c'est le pilote qui est le dindon de la farce »*, Chronique **Jeudis des Fiscalistes**, 19 nov. 2020arbor-tournoud.frarbor-tournoud.fr. – Étude du CE 4 nov. 2020 (pilotage offshore) soulignant l'asymétrie entre administration (fiction/réalité) et contribuable (apparence subie).

Racine, J.-B. (2013). *« Bref retour sur la jurisprudence Lemarchand et la théorie de l'apparence »*, in Mélanges … – Discussion de la genèse de la théorie de l'apparence en droit public et de ses dérives possibles.
Dussart, V. (2015). *« L'apparence en droit fiscal »*, in **Juge et Apparence(s)**, Presses Univ. Toulouse

Capitolebooks.openedition.orgbooks.openedition.org. – Chapitre consacré à la notion d'apparence en fiscalité, ses fondements et son articulation avec d'autres principes (réalité, bonne foi, abus de droit)

Official reports and speeches :

Tabuteau, D.-R. (2022). *Discours aux entretiens du contentieux fiscal*, Conseil d'État conseil-etat.frconseil-etat.fr. – Souligne l'autonomie du contentieux fiscal, la résolution administrative de 99% des litiges et la tendance au renforcement des moyens de l'administration (sanctions dissuasives, etc.).

Assemblée nationale, Rapport n°1310 (2018). *« La gestion du risque budgétaire lié aux contentieux fiscaux »*. – Évaluation du coût des contentieux fiscaux pour l'État (éclairant l'enjeu des jurisprudences consolidant l'assiette).

Conseil d'État, Rapport annuel (2021). *« Le juge administratif et l'impôt »*, étude thématique. – Analyse statistique du contentieux fiscal, évolution des recours des contribuables et rôle du juge dans la sécurisation des recettes publiques.

Jurisprudence :

CE, Section, 20 février 1974 req. Nº 83270, Rec. Lebon 126, Revue de droit fiscal, 1974, nº 30. Com. 958. Voir sur cet arrêt C. DAVID, O. FOUQUET, B. PLAGNET et P.F. RACINE, Les grands arrêts de la jurisprudence fiscale. 2009. 5ème édition. spécialement p. 250 à 253.

CE, 8 mars 2004, n°248094, min. c/ Sté Écrival, RDF n°15, 2023, 164.

CE, 30 juillet 2010, n°317425, Tasset, RDF n°43-44, 2023, 379.

CE, 5 novembre 2014, n°367371, RDF n°43-44, 2023, 379.
CE, 4 novembre 2020, n°436367, RDF n°50, 2021, 461.

CAA Paris, 11 décembre 2024, n°23PA04081, Sté Collector 2021.