

Corporate Income Tax in a Small Open Economy

Seminar hosted by the Norwegian Tax Commission (Scheel Commission)

Hotel Bristol, Oslo, 29 November 2013

What are the challenges facing the corporate income tax and which solutions are available? In this seminar we will focus on possible solutions within the existing international framework; how should the corporate income tax be designed in a globalized world and what can a small open economy do to protect its corporate tax base?

Program:

9.30 10.00 **Registration and coffee**

10.00 10.10 **Hans Henrik Scheel**

Director General of Statistics Norway and Head of the Norwegian Tax Commission
Welcome

10.10 10.55 **Ruud de Mooij**

Deputy Division Chief, Tax Policy Division, IMF

Corporate Income Tax in a Small Open Economy – Challenges and Possible Solutions

10.55 11.40 **Gaëtan Nicodème**

Head of Unit, Directorate for Taxation and Customs Union, European Commission
Thin Capitalization Rules and other Measures to Counter Profit Shifting

11.40 12.25 **Lunch**

12.25 13.10 **Judith Freedman**

Professor of Taxation Law, Oxford University

New Approaches to Tax Avoidance and Experiences with the UK GAAR

1310 1335 **Coffee**

1335 14.20 **Johann Müller**

Chief Adviser, Danish Tax and Customs Administration

Anti-Hybrid Regulations and Source Taxation – the Danish Experience

14.20 15.00 **Peter Melz**

Professor of fiscal law, Stockholm University and Member of the Swedish Tax Commission

Update on the work of the Swedish Tax Commission

Moderator: Annette Alstadsæter

Associate professor, University of Oslo and Member of the Scheel Commission

Ruud de Mooij

Deputy Division Chief of the Tax Policy Division at the Fiscal Affairs Department of the IMF.

Before joining the IMF, Ruud de Mooij was professor of public economics at Erasmus University Rotterdam and economist at CPB in the Netherlands. Ruud is currently also a research fellow at the University of Oxford, affiliated member of the Norwegian Centre for Taxation in Bergen, and member of the CESifo network in Munich. He also serves in the board of the International Institute of Public Finance. His main research interests are in taxation, especially income tax design and corrective taxes. He has published in the *American Economic Review*, the *Journal of Public Economics and International Tax and Public Finance* and is currently the policy-watch editor for this latter journal.

Judith Freedman

Professor of Taxation Law at the Oxford University Faculty of Law and Director of Legal Research at the Oxford University Centre for Business Taxation.

Before being appointed to her Chair in Oxford, Judith Freedman was a solicitor in the corporate tax department of Freshfields and then lectured at the London School of Economics. She is general editor of the *British Tax Review* and is on the editorial boards of the *Canadian Tax Journal*, *The Australian Tax Review*, the *e-Journal of Tax Research*, the *Tax Journal*, *PLC Tax* and *The Modern Law Review*. She is a member of the *Tax Law Review Committee* of the *Institute of Fiscal Studies (IFS)*, and of the *Council of the IFS* and has also served on the consultative committee on small business taxation of the *Office of Tax Simplification*. She was a member of the *UK GAAR Study Advisory Committee*.

Gaëtan Nicodème

Head of unit at European Commission's General Directorate for Taxation and Customs Union, Economic Aspects of Taxation, and lecturer at the Solvay Brussels School of Economics and Management at the Free University of Brussels.

Gaëtan Nicodème holds a PhD in Economics and Management Sciences from the Solvay Brussels School of Economics and Management. His research focuses on corporate taxation, taxation of savings, and tax competition, with an emphasis on the European Union, and has been published in top academic journals. He is a Research Affiliate of the Centre Emile Bernheim (CEB) at the Solvay Brussels School of Economics and Management and a non-resident fellow at the European Centre for Advanced Research in Economics Statistics (ECARES) at the ULB. He is also CESifo Research Network Affiliate and CEPR Research Network Affiliate.

Johann Müller

Chief Adviser, International Corporate taxation, Danish Tax and Customs Administration, Denmark.

Johann Müller is a Dutch international corporate tax lawyer. He has worked in Amsterdam, London and New York as an international tax consultant. He has published numerous articles on international tax law and has spoken at many conferences on the topic. As former chair of the Tax Executive Institute's European tax advocacy program he has advocated for tax measures with national governments, the EU, the OECD and the UN. From 2006 till 2012 he worked for Maersk in Denmark. Müller has worked with the Danish competent authority for Transfer Pricing since January 2012.

Peter Melz

Professor of fiscal law at the Faculty of Law, Stockholm University and Head of the Law Department.

Peter Melz is a member of the Government Committee for Corporate Tax Reform to report in 2014. His main areas of academic research are capital gains taxation, VAT, taxation of NPO and business taxation. He has participated in a number of Government Committees on tax reforms.