

Publication List

Peter Koerver Schmidt
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Research pipeline

75)

Designing Net Wealth Taxes – Challenges in Valuating Shares in Unlisted Companies.

Co-authors: Henrik Skar, Simone Traini, Erlend Thinn Solheim. [work in progress].

74)

Taxation and Inequalities – Danish National Report, in *EATLP International Tax Series*, vol. 23, 2024 [forthcoming], edited by Rita de la Feria, International Bureau of Fiscal Documentation, Amsterdam. Co-author: Louise Blichfeldt Fjord. [submitted]

Publications

73)

Interpretation and Application of General Anti-avoidance Rules after BEPS and ATAD – Nordic Perspectives. *World Tax Journal*, 2024, vol. 16, issue 3, International Bureau of Fiscal Documentation, Amsterdam. Co-authors: Henrik Skar, Richard Croneberg, Reijo Knuutinen.

72)

International skatteret – i et dansk perspektiv, 2024, 3rd edition, Hans Reitzels Forlag, Copenhagen. Contribution: Book chapters 1 (pp. 17-40, introduction to international tax law), 6 (pp. 217-240, taxation of dividends, interest and royalty), 8 (pp. 289-316, international tax planning and anti-avoidance rules) and 13 (pp. 441-474, CFC taxation) as well as section 1, 2, 2.2, 3.4, 3.5 and 3.6 in chapter 2 (full and limited tax liability) and section 1, 2 and 4 in chapter 9 (general anti-avoidance rules).

71)

Simplificering og harmonisering af selskabsbeskatningen i EU – Kommissionen gør endnu et forsøg, *SR-Skat*, 2024, issue 1, p. 7-15.

70)

Fiscal Policies to Mitigate Climate Change – Danish National Report, in *Ius Comparatum – Global Studies in Comparative Law*, 2023, edited by Marilyne Sadowski, Intersentia, Cambridge. Co-authors: Louise Blichfeldt Fjord & Mark Ørberg.

69)

The Digital Transformation of Tax Systems – Progress, Pitfalls and Protection in a Danish Context, *Journal of Global Legal Studies*, 2023, vol. 30, issue 1, p. 227-272, Indiana University Press, Bloomington.

68)

Constitutional Limits on Taxation in Denmark, *Review of International and European Economic Law*, 2023, vol. 2, issue 3, p. 92-103, Indiana University Press, Bloomington.

67)

Formuebeskatning i Danmark: Aktuel debat om en gammel kending, *Juristen*, 2023, vol. 105, issue 1, p. 34-42, DJØF's Forlag, Copenhagen.

66)

Erhvervsbeskatning – Med fokus på personselskaber og virksomhedsordningen, 2023, edited by Christian Skovgaard Hansen and Troels Michael Lilja, Jurist- og Økonomforbundets Forlag, Copenhagen. Contribution: Book chapters, p. 79-96 (chapter 4 on deduction of business expenses) and p. 473-502 (chapter 19 on international tax issues for smaller businesses and partnerships).

65)

Tax History – Danish National Report, in *EATLP International Tax Series*, vol. 20, 2022, p. 243-262, edited by Peter Essers, International Bureau of Fiscal Documentation, Amsterdam. Co-authors: Helle Vogt and Jacob Graff Nielsen.

64)

Direktivforslaget om global minimumsbeskatning i lyset af den fri etableringsret, SR-skat, 2022, vol. 34, issue 3, p. 83-91, Karnov Group, Copenhagen.

63)

Beskatning af arv og gaver med fokus på overdragelse af erhvervsvirksomhed inden for familien – forskelle i den dansk-svenske retsudvikling, in *Festskrift til Robert Pålsson*, 2022, p. 277-293, edited by Nick Dimitrievski et al., Iustus förlag, Uppsala.

62)

Implementation of the ATAD Rules on Controlled Foreign Companies – A Nordic Member State Perspective, *European Taxation*, 2021, vol. 61, issue 10, p. 425-439, International Bureau of Fiscal Documentation, Amsterdam. Co-authors: David Kleist and Juha Lindgren.

61)

Implementeringen af skatteundgåelsesdirektivets CFC-regler i dansk ret – en retlig analyse med komparative og EU-retlige overvejelser, *SR-skat*, 2021, vol. 33, issue 6, p. 255-270, Karnov Group, Copenhagen.

60)

Legal Pragmatism – A Useful and Adequate Explanatory Model for Danish Adjudication on Tax Avoidance?, *Nordic Tax Journal*, 2021, vol. 2020, issue 1, pp. 29-44, Sciendo – De Gruyter Open, Warsaw.

59)

The Principle of Legality in the Context of Danish Tax Law, in *NoCões Gerais e Limitações Formais ao Poder de Tributar*, 2020, pp. 385-399, edited by Oswaldo Othon de Pontes Saraiva Filho et al., Editora Forum, Belo Horizonte. Co-author: Mark Ørberg.

58)

Controlled Foreign Corporation Legislation – Denmark, in *Controlled Foreign Corporation Legislation*, 2020, pp. 235-256, edited by Georg Kofler et al., International Bureau of Fiscal Documentation, Amsterdam.

57)

Ansvarlig skat i multinationale koncerner – hvorfor og hvordan?, in *Skattely – skatteplanlægning, skatteflugt og misbrug*, 2020, pp. 67-92, edited by Anders Nørgaard Laursen & Liselotte Madsen, Ex Tuto Publishing, Copenhagen.

56)

Retspragmatisme og skatteundgåelse, *Kritisk Juss*, 2020, vol. 46, issue 3, pp. 208-221, Idunn, Oslo.

55)

A General Income Inclusion Rule as a Tool for Improving the International Tax Regime – Challenges Arising from EU Primary Law, *Intertax*, 2020, vol. 48, issue 11, pp. 983-997, Kluwer Law International, Alphen aan den Rijn.

54)

International skatteret – i et dansk perspektiv, 2020, 2nd edition, Hans Reitzels Forlag, Copenhagen. Contribution: Book chapters 1 (pp. 15-38, introduction to international tax law),

6 (pp. 215-238, taxation of dividends, interest and royalty), 8 (pp. 289-312, international tax planning and anti-avoidance rules) and 12 (pp. 407-434, CFC taxation) as well as section 1, 2, 2.2, 3.4, 3.5 and 3.6 in chapter 2 (full and limited tax liability) and section 1, 2 and 4 in chapter 9 (general anti-avoidance rules).

53)

Reconstructing the Treaty Network – Denmark, *Cahiers de droit fiscal international*, 2020, vol. 105A, pp. 323-338, Sdu Fiscale & Financiële Uitgivers, The Hague.

52)

The Role of the Anti- Tax Avoidance Directive in Restoring Fairness and Ensuring Sustainability of the International Tax Framework – A Legal Assessment, in *Tax Sustainability in an EU and International Context*, 2020, pp. 261-290, edited by Cécile Brokelind and Servaas van Thiel, International Bureau of Fiscal Documentation 2020.

51)

Erhvervsbeskatning – Med fokus på personselskaber og virksomhedsordningen, 2019, edited by Christian Skovgaard Hansen and Troels Michael Lilja, Jurist- og Økonomforbundets Forlag, Copenhagen. Contribution: Book chapters, pp. 77-94 (chapter 4 on deduction of business expenses) and pp. 469-498 (chapter 19 on international tax issues for smaller businesses and partnerships).

50)

Taxation, General Anti-Avoidance Rules and Corporate Social Responsibility, in *Fair Taxation & Corporate Social Responsibility*, 2019, pp. 227-260, edited by Karina Kim Egholm Elgaard et al., Ex Tuto, Copenhagen. Co-author: Karin Buhmann.

49)

Implementing Key BEPS Actions: Where do we stand? – Denmark, in *Implementing Key BEPS Actions: Where do we stand?*, 2019, pp. 339-354, edited by Michael Lang et al., Linde Verlag, Vienna. Co-author: Jakob Bundgaard.

48)

Permanent Establishment for Investors in Private Equity Funds – A Legal Analysis in Light of the Changes to the OECD Model (2017), *Nordic Tax Journal*, 2019, issue 1, pp. 16-40, Sciendo – De Gruyter Open, Warsaw.

47)

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46)

Avoidance and Abuse – A Contemporary Analysis of Danish Tax Law, *Revue européenne et internationale de droit fiscal / European and International Journal of Tax Law*, 2018, issue 4, p. 489-499, Larcier, Brussels

45)

Allocation of the Right to Tax Income from Digital Intermediary Platforms – Challenges and Possibilities for Taxation in the Jurisdiction of the User, *Nordic Journal of Commercial Law*, 2018, issue 1, pp. 146-171. Co-author: Louise Fjord Kjærsgaard.

44)

Corporate Tax Residence and Mobility – Danish National Report, in *EATLP International Tax Series*, vol. 16, 2018, pp. 235-263, edited by Eduardo Traversa, International Bureau of Fiscal Documentation, Amsterdam. Co-authors: Anders Nørgaard Laursen and Troels Michael Lilja.

43)

The Emergence of Denmark’s Tax Treaty Network – A Historical View, *Nordic Tax Journal*, 2018, issue 1, pp. 49-63. De Gruyter Open, Warsaw.

42)

When are Domestic Anti-Avoidance Rules in Breach of Primary and Secondary EU Law? – Comments Based on Recent Judgements from the European Court of Justice, *European Taxation*, 2018, vol. 58, issue 4, pp. 130-139, International Bureau of Fiscal Documentation, Amsterdam. Co-authors: Jakob Bundgaard, Michael Tell, Anders Nørgaard Laursen and Lars Bo Aarup.

41)

The Creation of a Permanent Establishment Through the Use of Subcontracting – A New Danish Ruling Adds to the Discussion, *Intertax*, 2018, vol. 46, issue 2, pp. 172-176, Kluwer Law International, Alphen aan den Rijn.

40)

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39)

Tax-Avoidance Revisited in the EU BEPS Context – Danish National Report, in *EATLP International Tax Series*, vol. 15, 2017, pp. 261-283, edited by Ana Paula Dourado, International Bureau of Fiscal Documentation, Amsterdam. Co-author: Jakob Bundgaard.

38)

Innovation, entreprenørskab, vækst og kampen mod skatteundgåelse – Justeret fokus i Kommissionens harmoniseringsbestræbelser på selskabsskatteområdet, *Tidsskrift for international beskatning – Skat Udland*, 2017, no. 83, pp. 115-122, Karnov Group.

37)

Den digitale økonomi som skatteretlig udfordring, in *Liber Amicorum Peter Møgelvang Hansen*, 2016, pp. 489-508, edited by Børge Dahl, Thomas Riis and Jan Trzaskowski, Ex Tuto Publishing, Copenhagen.

36)

Anti- tax avoidance direktivet er nu en realitet – nye værnsregler og flere tvister i vente i EU, *SR-Skat*, 2016, issue 6, pp. 383-389. Karnov Group, Copenhagen. Co-author: Jakob Bundgaard.

35)

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34)

Kommissionens forslag til et Anti-Tax Avoidance Directive, *SR-Skat*, 2016, issue 3, pp. 151-163. Karnov Group, Copenhagen. Co-author: Jakob Bundgaard.

33)

Erhvervsbeskatning – Med fokus på personselskaber og virksomhedsordningen, 2016, edited by Christian Skovgaard Hansen and Troels Michael Lilja, Jurist- og Økonomforbundets Forlag, Copenhagen. Contribution: Book chapters, pp. 73-88 (chapter 4 on deduction of business expenses) and pp. 445-472 (chapter 19 on international tax issues for smaller businesses and partnerships).

32)

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31)

Retssikkerhed og omgåelse i skatteretten – Den evige diskussion om forudberegnelighed contra bekæmpelse af misbrug, in *Den evige udfordring – omgåelse og misbrug i skatteretten – Festskrift i anledning af 50 års jubilæet for Dansk Skattevidenskabelig Forening*, 2015, pp. 23-52,

edited by Jakob Bundgaard, Dennis Ramsdal Jensen and Niels Winther-Sørensen, Ex Tuto Publishing, Copenhagen. Co-author: Jane Bolander.

30)

Den skatteretlige behandling af stiftere af trusts – En analyse af ligningslovens § 16 K, in *Erhvervsretlige emner*, 2015, pp. 291-306, edited by Peter Arnt Nielsen, Peter Koerver Schmidt and Katja Dyppel Weber, Jurist- og Økonomforbundets Forlag, Copenhagen. This contribution constitutes a “working paper” in Danish, on which publication no. 32 is based.

29)

Når multinationale selskaber skal betale en fair andel i skat – en balanceakt i krydsfeltet mellem skatteret og corporate social responsibility, *Tidsskrift for Skatter og Afgifter*, 2015, no. 238, pp. 1655-1665, Karnov Group, Copenhagen.

28)

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27)

Immaterielretlig crossover, 2015, edited by Bjørn von Ryberg, Christian Kragelund and Martin Lavesen, Gads Forlag/Gjellerup, Copenhagen. Contribution: Book chapters 4 (pp. 85-132 on taxation of intellectual property) and 5 (pp. 133-156 on withholding tax on royalties). Co-author: Jakob Bundgaard

26)

International Skatteret – I et dansk perspektiv, 2015, Hans Reitzels Forlag, Copenhagen. Contribution: Book chapters 1 (pp. 15-36, introduction to international tax law), 6 (pp. 195-218, taxation of dividends, interest and royalty), 8 (pp. 265-289, international tax planning and anti-avoidance rules) and 11 (pp. 369-395, CFC taxation) as well as section 1, 2, 2.2, 3.4, 3.5 and 3.6 in chapter 2 (full and limited tax liability).

25)

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24)

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23)

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22)

Nettoprincippets betydning ved lempelsesberegning, *Tidsskrift for Skatter og Afgifter*, 2014, no. 119, pp. 714-722, Karnov Group, Copenhagen. Co-authors: Jakob Bundgaard and Katja Dyppel Weber.

21)*

Are the Danish CFC Rules in Conflict with the Freedom of Establishment? – An Analysis of the Danish CFC Regime for Companies in Light of ECJ Case Law, *European Taxation*, 2014, vol. 54, issue 1, pp. 3-9, International Bureau of Fiscal Documentation, Amsterdam. The article is largely based on research carried out in connection with the authors' PhD thesis (see publication no. 17).

20)

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19)

Die dänischen CFC-Vorschriften für Gesellschaften und ihre Vereinbarkeit mit Gemeinschafts- und Abkommensrecht, *Internationales Steuerrecht*, 2013, vol.22, issue 11, pp. 417-423, Verlag C.H. Beck, Munich. Co-author Markus Schneider.

18)

The Taxation of Foreign Passive Income for Groups of Companies – Denmark, *Cahiers de droit fiscal international*, 2013, vol. 98a, pp. 259-278, Sdu Fiscale & Financiële Uitgivers, The Hague.

17)

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16)

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15)

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14)

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13)

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12)

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11)

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10)

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9)

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8)

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7)

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6)

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5)

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4)

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3)

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2)

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1)

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