

# Publication List

Peter Koerver Schmidt, PhD

Professor with special responsibilities in tax law

## Research pipeline

72)

**General Anti-avoidance Rules in the Nordic Countries – Interpretation and Application Post ATAD.** Co-authors: Henrik Skar, Richard Croneberg, Reijo Knuutinen (work in progress).

71)

**Equality, Legal Certainty and Net Wealth Taxes – Learning from the Experiences of Norway.** Co-authors: Henrik Skar, Simone Traini, Erlend Thinn Solheim (work in progress).

70)

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

## Publications

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 (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)

**Implementering af skatteundgåelsesdirektivet (ATAD) i dansk ret**, *SR-Skat*, 2019, issue 1, pp. 53-66, Karnov Group, Copenhagen. Co-authors Jakob Bundgaard and Michael Tell.

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)

**Danmarks dobbeltbeskatningsoverenskomster og deres historiske udvikling**, in *Erhvervsretlige emner 1917-2017*, 2017, pp. 225-254, edited by Vishv Priya Kohli and Peter Arnt Nielsen, Jurist- og Økonomforbundets Forlag, Copenhagen. This contribution constitutes a “working paper” in Danish, on which publication no. 43 is based.

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)

**Taxation of Controlled Foreign Companies in Context of the OECD/G20 Project on Base Erosion and Profit Shifting as well as the EU Proposal for an Anti-Tax Avoidance**

**Directive – An Interim Nordic Assessment**, *Nordic Tax Journal*, 2016, issue 2, pp. 87-112. De Gruyter Open, Warsaw.

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)

**Taxation of Income in Foreign Trusts – Denmark Introduces a New Anti-Avoidance Rule Targeting the Use of Foreign Trusts**, *Intertax*, 2016, vol. 44, issue 2, pp. 185-191, Kluwer Law International, Alphen aan den Rijn.

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)

**Ensretning i den internationale skatteret – Om muligheden for indførelse af CCCTB i lyset af Luxleaks**, *Tidsskrift for international beskatning – Skat Udland*, 2015, no. 38, pp. 75-82, Karnov Group. Co-author: Jakob Bundgaard

27)

**Immateriel retlig 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)

**Øvrige værnreglers betydning ved dansk CFC-beskatning**, *SR-Skat*, 2014, issue 5, pp. 255-260, Karnov Group, Copenhagen.

24)

**Corporate Taxation and the International Challenge (Danish National Report)**, *Nordic Tax Journal*, 2014, vol. 2, issue 2, pp. 113-131, De Gruyter Open, Warsaw.

23)

**Definitionen af CFC-indkomst og adgangen til dispensation – en kommentar til to nyere afgørelser**, *SR-Skat*, 2014, issue 3, pp. 162-167, Karnov Group, Copenhagen.

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)

**Beskatning af udenlandsk passiv indkomst i koncerner**, *Tidsskrift for international beskatning – Skat Udland*, 2013, no. 207, pp. 440-450, Magnus Informatik, Copenhagen.

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)

**Dansk CFC-beskatning – I et internationalt og komparativt perspektiv**, 2013, Karnov Group, Copenhagen. Total p.: 610.

16)

**Tax Risk Management – Denmark**, in *Tax Risk Management* (E-book/Database), 2013 (latest updated in 2016), edited by Mike Hammer, International Bureau of Fiscal Documentation, Amsterdam. Contribution: Country chapter on Denmark. Co-authors: Jakob Bundgaard, Karsten Gianelli, Michael Tell and Katja Joo Dyppel.

15)

**Danske CFC-regler og dobbeltbeskatningsoverenskomster**, *SR-Skat*, 2012, issue 5, pp. 307-327, Karnov Group, Copenhagen.

14)

**Dispensation fra CFC-reglerne for selskaber**, *Tidsskrift for international beskatning – Skat Udland*, 2011, no. 486, pp. 903-914, Magnus Informatik, Copenhagen.

13)

**CCCTB – Europa Kommissionens direktivforslag om en fælles selskabsskattebase**, *Revision & Regnskabsvæsen*, 2011, issue 7, pp. 40-49, Thomson Reuters, Copenhagen. Co-author: Jakob Bundgaard.

12)

**En fælleseuropæisk konsolideret selskabsskattebase**, *INSPI*, 2011, issue 7/8, pp. 6-13, Thomson Reuters, Copenhagen. Co-author: Jakob Bundgaard.

11)

**Dobbeltbeskatningsoverenskomster og skatteundgåelse – Anvendelse af værnsregler**, *Tidsskrift for international beskatning – Skat Udland*, 2010, no. 253, pp. 625-631, Magnus Informatik, Copenhagen. Co-author: Jakob Bundgaard.



10)

**Tax Treaties and Tax Avoidance – Application of Anti-Avoidance Provisions – Denmark**, *Cahiers de droit fiscal international*, 2010, vol. 95a, pp. 261-279, Sdu Fiscale & Financiële Uitgivers, The Hague. Co-author: Jakob Bundgaard.

9)

**Kapitalfonde i dansk og international skatteret**, 2010, edited by Jakob Bundgaard, Ex Tuto Publishing, Copenhagen. Contribution: pp. 70-94 (on investment companies) and pp. 225-244 (on beneficial ownership of dividends and interest).

8)

**Investeringselskaber**, *Tidsskrift for Skatter og Afgifter*, 2009, no. 567, pp. 2747-2760, Magnus Informatik, Copenhagen. Co-author: Jakob Bundgaard

7)

**Værdiansættelse af noterede aktier ved overdragelse indenfor gaveafgiftskredsen**, *Revision & Regnskabsvæsen*, 2008, issue 11, pp. 64-72, Thomson Reuters, Copenhagen. Co-author: Per Randrup Mikkelsen.

6)

**En fælles EU-selskabsskattebase**, *Tidsskrift for international beskatning – Skat Udland*, 2008, no. 47, pp. 95-101, Magnus Informatik, Copenhagen.

5)

**Immaterielret – indhold, værdiansættelse og skat**, 2008, edited by Lars Karnøe, Thomson Reuters, Copenhagen. Contribution: Book chapter (pp. 367-412 on tax aspects with respect to intellectual property). Co-author: Jakob Bundgaard.

4)

**M&A Tax Fundamentals**, 2008, edited by Anuschka Bakker, International Bureau of Fiscal Documentation, Amsterdam. Contribution: Book chapter (pp. 63-72 on Danish tax law).

3)

**Overdragelse af aktier med skattemæssig succession – pengetankreglen**, *Tidsskrift for skatter og afgifter*, 2007, no. 671, pp. 2805-2810, Magnus Informatik, Copenhagen. Co-author: Per Randrup Mikkelsen.

2)

**Medarbejderobligationer**, *INSPI*, 2007, issue 3, pp. 16-19, Magnus Informatik, Copenhagen. Co-author: Søren Keller.

1)

**Beskatning af foreninger**, *IUR-Information*, 2005, issue 9, pp. 8-10, Institut för Utländsk Rätt ved Jönköping International Business School, Jönköping.