

Publication List

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53)

Danish CFC Legislation after Implementing the ATAD. Paper to be presented at the Conference organized by the Institute for Austrian and International Tax Law, Vienna University of Economics and Business, Rust (4 July – 6 July 2019) [work in progress].

52)

Restoring Fairness of the International Tax System – Will the EU Anti- Tax Avoidance Directive help ensuring the sustainability of the international tax framework? Paper to be presented at the Annual GREIT Conference organized by the School of Economics and Management, Lund University, Lund (19 June – 20 June 2019) [work in progress].

51)

The Role of The Principle of Legality in Danish Tax Law. Contribution to the anthology “Constitutional Principles of Taxation” edited by Julio Homem de Siqueira et al., Vitória College of Law, Brazil [work in progress].

50)

Taxation, General Anti-Avoidance Rules and Corporate Social Responsibility. Co-author: Karin Buhmann [work in progress].

49)

Implementing Key BEPS Actions: Where do we stand? – Danish National Report, in “Implementing Key BEPS Actions: Where do we stand?”, 2019, edited by Michael Lang et al., Linde Verlag, Vienna. Co-author: Jakob Bundgaard [forthcoming – accepted for publication].

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, De Gruyter Open, Warsaw [forthcoming – accepted for publication].

47)

Avoidance and Abuse – A Contemporary Analysis of Danish Tax Law, *Revue européenne et internationale de droit fiscal / European and International Journal of Tax Law*, 2019, Larcier, Brussels [forthcoming – accepted for publication].

46)

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

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)

Immaterialretlig 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 værnsreglers 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 – Danish Branch Report, in "Cahiers de droit fiscal international", 2013, vol. 98a, pp. 259-278, edited by International Fiscal Association, 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)

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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)

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10)

Tax Treaties and Tax Avoidance – Application of Anti-Avoidance Provisions – Danish Branch Report, in “Cahiers de droit fiscal international”, 2010, vol. 95a, pp. 261-279, edited by International Fiscal Association, 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 unoterede 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.