

Publication List

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68)

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].

67)

Fiscal Policies to Mitigate Climate Change – Danish National Report, in “*Ius Comparatum – Global Studies in Comparative Law*”, forthcoming 2022/2023, edited by Marilyn Sadowski, Intersentia, Cambridge. Co-authors: Louise Fjord Kjærsgaard & Mark Ørberg. [Submitted].

66)

Constitutional Limits on Taxation in Denmark, submitted to *La Revista Justicia & Derecho*, Universidad Autónoma de Chile, Santiago de Chile. [Awaiting peer review]

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)

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63)

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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)

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59)

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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)

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56)

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55)

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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)

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52)

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51)

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50)

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49)

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48)

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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.

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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)

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42)

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41)

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40)

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39)

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38)

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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)

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31)

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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)

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28)

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27)

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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).

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12)

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11)

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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.

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