

LOUISE FJORD KJÆRSGAARD



Louise Fjord Kjærsgaard
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Louise is specializing in international tax, corporate tax and the tax consequences of the digital economy, including blockchain technology, cloud computing and 3D printing.

Professional experience

2018 – Senior Associate, CORIT Advisory P/S
2015 – 2018 Associate, CORIT Advisory P/S

Education

2017 – Ph.D. Fellow, Copenhagen Business School, Frederiksberg
2016 – Master of Business Administration and Commercial Law, Copenhagen Business School, Frederiksberg
2015 – London School of Economics and Political Science, Advanced Corporate Finance, United Kingdom
2014 – Bachelor of Science in Business Administration and Commercial Law, Copenhagen Business School, Frederiksberg

Publications

2020

- "Taxable Presence and Highly Digitalized Business Model", Tax Notes International, Vol. 97, No. 9, 2020, (30 pages), Co. Author: Jakob Bundgaard.

2019

- "Transfer Pricing – Status på skønsmæssige ansættelser". R&R 2019, no. 11, p. 62 (11 pages). Co-authors: Henrik Guldhammer Nielsen and Michael Tell.
- "Status på OECD's arbejde vedrørende digitaliseringen af økonomien – fra et fokus på tech-giganter til forslag om global minimumsbeskatning af virksomheder, der opererer internationalt, SR.2019.0346, SR-Skat, (10 pages).
- "Allocation of the Taxing Right to Payments for Cloud Computing-as-a-Service" World Tax Journal, 2019 vol. 11, issue 3 (25 pages).
- "Taxation of Cryptocurrencies from the Danish and Swedish Perspectives". Intertax, 2019, vol. 47, issue 5 and 7, (15 pages), Co. Author: Autilia Arfwidsson.
- "Status på omgåelsesklausulen i ligningslovens § 3". Skat Udland, 2019, 172 (10 pages), Co-authors: Jakob Bundgaard and Michael Tell.

2018

- "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, (26 pages), Co-author: Peter Koeber Schmidt.
- "Uklarhed om kryptovaluta-beskatning kalder på ny lovgivning", Co-author: Katja Dyppel Weber, Børsen 11. april 2018 (3 pages).
- "Koncernfinansiering i lyset af negative renter – en analyse af reglerne om transfer pricing og rentefradragsbegrænsning". SR-skat, 2018, SR.2018.308, (6 pages), Co-authors: Katja Dyppel Weber and Michael Tell.
- "First Domestic Decisions on the 2015 Parent-Subsidiary Directive GAAR Implementation – Guiding Principles for EU Member States". Intertax, 2018, (9 pages), Co-authors: Jakob Bundgaard and Lars Bo Aarup.
- "Knudrede skatteregler udfordrer potentialet i ICO's". Børsen, 2018, (4 pages), Co-author: Jakob Bundgaard.
- Stadig usikkerhed om skat på bitcoin efter melding fra Skatterådet, Co-author: Katja Dyppel Weber, Børsen 14. marts 2018 (4 pages)
- Skattemæssig behandling af virtuelle valutaer, Co-author: Katja Dyppel Weber, TfS, 2018, 1, Karnov Group (12 pages).

2017

- Afståelsesbeskatning ved flytning af DEMPE-funktioner, Co-author: Jakob Bundgaard, TfS, 2017, 50, Karnov Group (4 pages).
- "Kommentarer til den første afgørelse om den danske omgåelsesklausul", Co-authors: Jakob Bundgaard and Lars Bo Aarup, Skat Udland 2017, 228 (7 pages)

2016

- "Kvalifikation af betalinger for cloud computing efter OECD's modeloverenskomst", Co-author: Jolande Lærke Jørnsgård, SKAT Udland 2016/11 (12 pages)