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Doctoral Seminar on Transfer Pricing and Related Issues

Stockholm University, 30-31 August 2022

The Faculty of Law at Stockholm University organises an international seminar open to PhD candidates who are writing a doctoral thesis in international taxation. The seminar is dedicated to transfer pricing and closely related issues such as the Pillar 1 project or the interaction between transfer pricing rules and State aid law. Transfer pricing is a peculiar area of tax law, which beyond the material aspects raises difficult questions of method for the researchers involved in this field. Additional complexity arises as a consequence of the interaction with other norms, and the Pillar 1 project brings about new types of issues.

Together with Prof. Dr. Yariv Brauner (Levin College of Law - University of Florida), Prof. Dr. Cécile Brokelind (Lund University), Dr. Andreas Bullen (Wiersholm), Åsa Edesten (KPMG) and Dr. Maikel Evers (EY), we will be discussing transfer pricing and related issues from a material and methodological perspective. The seminar comprises a combination of presentations from the tutors, the participants, and workshops in small groups. Through discussions with the tutors and exchanges of experiences among the participants, the seminar will give doctoral candidates an opportunity to deepen their knowledge and broaden their network. On the evening of 31 August 2022, participants to the seminar will be invited to an event organised by the Swedish IFA branch (free of charge). On 1 and 2 September 2022, another doctoral seminar is being organised by Uppsala University on comparative tax law (for questions regarding that seminar, please contact katia.cejie@jur.uu.se).

This seminar is part of a series of doctoral courses organized by Leiden University, Uppsala University, WU Vienna, and Stockholm University. The seminar is free of charge and is financially supported by the research foundations *TOR/Skattenytt* as well as *Stiftelsen av den 28 oktober 1982*. Participants pay for their own travel and accommodation costs.

Welcome!

Prof. Dr. Jérôme Monsenego

To register to the seminar, please send an e-mail to jerome.monsenego@juridicum.su.se with information about your research topic as well as timing of your doctoral project.

Preliminary programme

Day 1: 30 August 2022 – Methodological issues

- 8:45-9:00 Registration
- 9:00-9:30 Welcome and short presentation of tutors and participants (Monsenego)
- 9:30-10:15 Experience of writing a doctoral thesis in transfer pricing (Bullen), discussion
- 10:15-10:45 Coffee break
- 10:45-11:30 Experience of examining a doctoral thesis in transfer pricing, and methodological expectations (Brokelind), discussion
- 11:30-12:15 Methodological questions raised by the interaction between transfer pricing rules and other norms (Monsenego), discussion
- 12:15-13:45 Lunch
- 13:45-14:30 Research across legal disciplines – international tax as part of international economic law (Brauner), discussion
- 14:30-15:30 Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (groups determined on a thematical basis)
- 15:30-15:45 Coffee break
- 15:45-17:00 Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (groups determined on a thematical basis)
- 17:00 End of the seminar, information on the dinner
- 19:00 - Dinner

Day 2: 31 August 2022 – Material issues

- 9:00-9:15 Welcome back and short summary of the key takeaways from day 1 (Monsenego)
- 9:15-10:30 The Pillar 1 project: discussion of issues of relevance for future research (Edesten), discussion
- 10:30-11:00 Coffee break
- 11:00-12:15 The interaction between Pillar 2 and transfer pricing rules (Evers), discussion
- 12:15-13:45 Lunch

- 13:45-14:30 State aid and transfer pricing (Monsenego), discussion
- 14:30-15:30 Workshops and discussions in small groups (groups per topic, tutors rotate)
- 15:30-16:00 Coffee break
- 16:00-16:45 Workshops and discussions in small groups (groups per topic, tutors rotate)
- 17:00 End of day 2, information on the IFA event

- 18:00 Optional event organized by IFA/Sweden (in English, free of charge). Dinner will be served.

Presentation of the tutors:

Yariv Brauner is the Hugh Culverhouse Eminent Scholar Chair in Taxation and a Professor of Law at the Levin College of Law at the University of Florida. He joined the Florida faculty in 2006, after teaching at NYU, Northwestern and ASU. He has been a Visiting Professor or a guest speaker in various universities in the U.S. and abroad. He is an author of several articles published in professional journals and law reviews, and a co-author of U.S. International Taxation – Cases and Materials (with Reuven S. Avi-Yonah and Diane M. Ring), now in its 3rd. ed.

Cécile Brokelind is Professor of Business Law at the Department of Business Law, School of Economics and Management, Lund University. She is an active researcher on EU tax law focusing on cross-border mobility issues, tax incentives, protectionism of tax bases used to finance welfare, and their compatibility with EU law or OECD rules. She is one of the founders of the GREIT network and contributes annually to the GREIT annual conference and summer school. She is in charge of a Master's programme in EU and international tax law in cooperation with the Law Faculty, Lund University.

Andreas Bullen is a tax lawyer and partner in Wiersholm law firm in Oslo, Norway. Andreas specialises in transfer pricing, international tax law, Norwegian company tax law and EEA tax law. He assists a number of companies in matters of transfer pricing, including choice of corporate structure, preparation of intra-group agreements and transfer pricing documentation, appeals cases and lawsuits. Andreas has written a doctoral thesis (PhD) at the University of Oslo titled "Arm's length transaction structures: Recognising and restructuring controlled transactions in transfer pricing". The doctoral thesis was awarded the Mitchell B. Carroll Prize by the International Fiscal Association and the European Academic Tax Thesis Award by the European Commission and the European Association of Tax Law Professors. He is also the author of the book "EU, EEA and Tax: The four freedoms and direct taxation" and several articles on national and international tax law, including EEA tax law.

Åsa Edesten is the Transfer Pricing Leader of the Gothenburg office at KPMG Sweden. Before joining KPMG, Åsa gained more than 20 years of experience within the field of Transfer Pricing. During her career she has dealt with these issues from all aspects; as a consultant in different audit firms, in the in-house role as Global Head of Tax in an MNE in Switzerland, and as Legal Advisor in the Swedish Ministry of Finance including acting as the Swedish delegate for TP issues in the OECD and EU. Åsa has various sector experience e.g. from retail and consumer markets, the service industry, software and digital markets, engineering, chemical, and pharma industry.

Maikel Evers is an Associate Partner with EY. As part EY's global tax policy team, Maikel leads the EU Tax Policy Hub in Brussels. Before joining EY, he was a policy advisor to the OECD's Centre for Tax Policy and Administration (CTPA) where he led various key projects. He served as the coordinator of the BEPS project to set up the Inclusive Framework on BEPS and led the Multilateral Instrument project. He also contributed to the development of the Unified Approach (Pillar One) and the interaction between the Pillar Two measures and tax treaties. Prior to joining the OECD, Maikel gained experience in academia and government. He holds a Masters in International tax law (Groningen University, Netherlands) and is an active member of the International Fiscal Association, serving as the president of the Netherlands branch and a member of the IFA Permanent Scientific Committee.

Jérôme Monsenego is full professor of international tax law at Stockholm University and Chairman of IFA Sweden. He obtained his PhD summa cum laude and was awarded an honourable mention by the jury of the IFA Mitchell B. Carroll Prize. He has also published a book on transfer pricing (*Introduction to Transfer Pricing*, Kluwer Law International 2015, 2nd ed. scheduled for second half of 2022) and a book on fiscal State aid (*Selectivity in State Aid Law and the Methods for the Allocation of the Corporate Tax Base*, Kluwer Law International 2018) that was shortlisted for the 2019 IBFD Frans Vanistendael Award. He has been Visiting Professor at the University of Turin (Italy), Meiji University in Tokyo (Japan), and Visiting Scholar at Boston College School of Law (USA). Prior to joining academia on a full-time basis he worked for 12 years at PwC in Paris and Stockholm.

Practical information

The venue is the Law Faculty of Stockholm University. The easiest is to come by metro and stop at *Universitetet*. We will be sitting in the part of Stockholm University called *Aula Magna* (address: Frescativägen 6, 114 18 Stockholm) in the room *Kungstenen*. Here is a map to Aula Magna:

<https://www.google.com/maps/place/Aula+Magna/@59.3639106,18.054429,17z/data=!3m1!4b1!4m5!3m4!1s0x465f9d058a6d77d1:0x18228b5220c9c4a5!8m2!3d59.3637655!4d18.0563739?hl=sv>

To travel from Arlanda airport to Stockholm, you may take the train (Arlanda Express) or the bus (Flygbussarna). Taxi costs approximately 650 SEK (ask for a fixed price, which is provided by the companies Taxi Stockholm and Taxi Kurir). From Bromma airport, take a bus or a taxi to Stockholm city. From Skavsta airport, take a bus to Stockholm city.

Examples of hotels:

- Elite Hotel Arcadia (https://www.elite.se/en/hotels/stockholm/hotel-arcadia/?gclid=Cj0KCQjw3InYBRCLARIsAG6bfMSKd-LCHYJ8w1EuxGTwrcpk4BG1jbsehYoDOKhF9CAL4Ak5h48Tzg0aAtCbEALw_wcB)
- Scandic Anglais (https://www.scandichotels.com/hotels/sweden/stockholm/scandic-anglais?cmpid=ppc_BH2d&gclid=Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB&_ga=2.99799902.1597674455.1526890960-505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB)
- Scandic Park (https://www.scandichotels.com/hotels/sweden/stockholm/scandic-park?_ga=2.99799902.1597674455.1526890960-505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB)
- Mornington (<https://mornington.se/Stockholm/>)