



Two Doctoral seminars in Sweden in September 2024

I. Seminar on Comparative Tax Law Methodology
Uppsala University, 3-4 of September

II. Seminar on Transfer Pricing and related issues
Stockholm University, 5-6 of September



Doctoral seminar on Comparative Tax Law Methodology

Uppsala University, 3-4 of September 2024

Doctoral candidates and PhD-candidates in tax law are cordially invited to participate in a seminar on comparative tax law research and methodology at Uppsala University. The seminar aims at providing knowledge regarding comparative methodology and research in tax law. During the seminar, will be dedicated time to discuss the students' methodological issues in their theses with professors. The seminar will also be a great opportunity to build networks among the students in Europe.

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 *Uppsala Centre for Tax Law*.¹ Participants pay for their own travel and accommodation costs.

The students will prepare assignments to be handed in before the seminar. To apply to the seminar, please send an e-mail to info@skatterattsligtforum.se; katia.cejie@jur.uu.se with information about your research topic, University, supervisor, as well as the timing of your doctoral project. Registration is open until **2 June 2024**. A notice of acceptance will be given no later than 7th of June. These assignments will be distributed when accepted to the seminar.

Welcome!
Prof. Dr. Katia Cejie

UPPSALA CENTRE
FOR TAX LAW

¹ Uppsala Centre for Tax Law is supported by Deloitte, EY, KPMG, PWC, Svalner Skatt & Transaktion, Skeppsbron Skatt and Mannheimer Swartling Advokatbyrå.



Tuesday 3rd of September

INTRODUCTION TO THE SEMINAR AND TO DIFFERENT METHODOLOGIES AND PERSPECTIVES

9:00-9:30 Welcome and short presentation of professors and participants

Prof. Katia Cejje, Uppsala University and Chair of Uppsala Center for Tax Law

9:30-10:30 Methodologies in tax law research & Discussion

JD Patrik Emblad, University of Gothenburg

10.30-11:00 Coffee/tea break (+ fruits)

11:00-12:00 Experience from working in the European Commission & Discussion

Richard Lyal, former member of the Legal Service of the European Commission and director of the team responsible for budget and taxation matters

12:00-14:00 Lunch

14:00-17:00 Discussion in small groups – Workshop

The students will be assigned groups of four. Students will discuss three theses (45 minutes/thesis) from a methodological point of view with the group and assigned supervisor (Katia Cejje, Pernilla Rendahl, Richard Lyal, Kim Brooks, Bertil Wiman, Richard Croneberg, Patrik Emblad, Mikael Ek). There is time for a coffee/tea break whenever you need one!

17:00-17:15 Concluding comments from day 1 (*Katia*)

18:00- Food and drinks at one of Uppsala's student clubs

Wednesday 4th of September

COMPARATIVE METHODOLOGY AND TAX LAW RESEARCH

9:00-9:15 Welcome back (*Katia*)

9:15-10:15 Introduction to comparative legal method(s) and tax law & Discussion

President, Vice-Chancellor and prof. Kim Brooks, Dalhousie University

10:15-10:45 Coffee/tea break (Swedish 'fika')

10:45-11:45 Direct taxation and comparative methodology & Discussion

JD Richard Croneberg, Lund University & Prof. Katia Cejje/prof. emeritus Bertil Wiman

11:45-14:00 Lunch Break (and quiz)

14:00-14:15 Quiz results are presented



14:15-15:00 Indirect tax law and comparative methodology & Discussion

Prof. Pernilla Rendahl, University of Gothenburg

15:15-16:00 Discussion in small groups – Workshop

The students will be assigned groups of four. Students will discuss the last thesis (45 minutes) from a methodological point of view with the group and assigned supervisor (Katia Cejje, Pernilla Rendahl, Richard Lyal, Kim Brooks, Bertil Wiman, Richard Croneberg, Patrik Emblad, Mikael Ek).

16:00-16:30 Coffee/tea break

16:30-16:45 Sources of comparative tax law – a summary

JD Richard Croneberg, Lund University

16:45-17:00 Concluding comments (Katia)

Practical information

The venue is the Law Faculty of Uppsala University (Trädgårdsgatan 1, Uppsala). It is located in the city centre of Uppsala, next to the Cathedral. It is on walking distance from the rail way station (10 minutes). We will meet you at the entrance (8:50-9:00) and let you in. The seminar will be held in the Faculty room, on third floor.

All meals for all participants are included in the seminar, according to the programme.

Uppsala CityStay Hotel recommended. It is located only 100 meters from the Law Faculty. There are several other hotels nearby. Please use your google skills.

Uppsala city centre is very small and you can basically walk everywhere in ten minutes. If you have any questions please do not hesitate to send an email to Alexander at info@skatterattsligtforum.se or Katia at katia.cejje@jur.uu.se

Airports

The easiest way to reach Uppsala is from Arlanda airport or by train from Stockholm.

Arlanda airport: 50 min by bus or 20 min by train to Uppsala. Most airlines fly to this airport.

Bromma airport: 20 min by bus to Stockholm city, and then 40 min by train to Uppsala.

Stockholm Skavsta airport: 80 min by bus to Stockholm city and then 40 min train to Uppsala.

Stockholm C: 40 minutes by train to Uppsala.



Doctoral Seminar on Transfer Pricing and Related Issues

Stockholm University, 5-6 September 2024

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 Amounts A and B of the Pillar 1 project, Pillar 2, EU law and transfer pricing, or the role of different international organisations in the area of international corporate taxation.

Together with Ass. Prof. Dr. Svitlana Buriak (University of Amsterdam), Prof. Dr. Yariv Brauner (University of Florida), and Dr. Andreas Bullen (Wiersholm), 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 5 September 2024, participants to the seminar will be invited to an event organised by the Swedish IFA branch (free of charge). On 3 and 4 September 2024, 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, University, supervisor, as well as the timing of your doctoral project. Registration is open until **2 June 2024**.



Preliminary programme

Day 1: 5 September 2024 – Methodological issues

- 8:45-9:00 Registration
- 9:00-9:30 Welcome and short presentation of tutors and participants
- 9:30-10:30 Experience of writing a doctoral thesis in transfer pricing (Andreas Bullén, comments by Svitlana Buriak), discussion
- 10:30-11:00 Coffee break
- 11:00-11:45 Experience of examining a doctoral thesis in transfer pricing, and methodological expectations (Jérôme Monsenego, comments by Andreas Bullén and Svitlana Buriak), discussion
- 11:45-12:15 Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (groups determined on a thematical basis)
- 12:15-13:45 Lunch
- 13:45-15:00 Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (groups determined on a thematical basis)
- 15:00-15:30 Coffee break
- 15:30-16:15 Research across legal disciplines – international tax as part of international economic law (Brauner), discussion
- 16:15-16:30 End of the seminar and information on the evening
- 18:30 - IFA event

Day 2: 6 September 2024 – Material issues

- 9:00-9:15 Welcome back and short summary of the key takeaways from day 1 (Monsenego)
- 9:15-10:30 Conceptual, Policy, and Practical Challenges in Pricing Transactions Involving Intangibles (Svitlana Buriak), discussion
- 10:30-11:00 Coffee break



- 11:00-12:15 Actual topics in relation to the Pillar 1 and Pillar 2 projects (Jérôme Monsenego), discussion
- 12:15-13:45 Lunch
- 13:45-15:45 Workshops and discussions in small groups (groups per topic, tutors rotate), coffee served at 15:00
- 15:45-16:00 End of the seminar and information on the social event
- 19:00 – social event

Presentation of the tutors

Dr. Svitlana Buriak, LL.M, B.Sc., serves as an assistant professor at the University of Amsterdam (UvA) and works as a tax advisor at the Amsterdam office of Loyens & Loeff. She earned her PhD from the Vienna University of Economics and Business in 2021. Her doctoral thesis, titled "International Taxation of Global Value Networks: Market Power, Multinational Firm Boundaries, and Excess Profits," received an honorable mention from the jury of the IFA Mitchell B. Carroll Prize (2022) and the 2022 Stephan Koren Prize by WU Full Professors Association. In her role as a tax advisor at Loyens & Loeff, she provides advisory services on various matters, including IP structures, business restructurings, and intra-group financial transactions. Additionally, she contributes to the European Tax Law and OECD Pillars topical teams at Loyens & Loeff. Dr. Buriak lectures on various topics in international taxation at the University of Amsterdam, covering areas such as transfer pricing, tax treaties, and EU law, including ATAD 1 and ATAD 2 regulations and Pillar 2. She also serves as a visiting lecturer at the Vienna University of Economics and Business. Alongside her role as assistant professor at UvA, she holds the position of director at the Amsterdam Centre for Transfer Pricing and Income Allocation (ACTP). In this capacity, she oversees transfer pricing courses at the UvA Advanced LLM Program, as well as executive courses and events. She is also an author in various tax publications, including high-ranking peer-reviewed journals, and frequently participates as a speaker at tax events. Her combined experience in academia and tax practice enables her to bridge the gap between academic concepts and practical application.

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.

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,



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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.

Jérôme Monsenego is Full Professor of International Tax Law at Stockholm University, Research Fellow at the Amsterdam Centre for Transfer Pricing and Income Allocation, chairman of the Swedish branch of the IFA, and of Counsel at PwC. 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 published articles in English, French and Swedish, a book on transfer pricing, and a book on fiscal State aid that was shortlisted for the 2019 IBFD Frans Vanistendael Award. He served as Visiting Professor at Université Paris 1 Panthéon-Sorbonne (2022-2023), Università degli Studi di Torino (2021-2022) and Meiji University (2019). He has advised the European Commission and several Governments on different legislative projects, and regularly intervenes as expert before courts in matters pertaining to international taxation.

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=2.99799902.159767445.5.1526890960-505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIs)



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- Scandic Park (https://www.scandichotels.com/hotels/sweden/stockholm/scandic-park?_ga=2.99799902.1597674455.1526890960-505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpyhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB)
- Mornington (<https://morington.se/Stockholm/>)