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PhD Course – Research in Tax Law

Date: 23-24 November 2021.

Venue: Solstrand Hotel & Bad, Solstrandvegen 200, 5200 Os, Norway.

Faculty:

- Eleonor Kristoffersson, Professor in tax law, Örebro University.
- John Vella, Professor in tax law, University of Oxford.
- Frederik Zimmer, Professor emeritus in tax law, University of Oslo and Adjunct Professor, Norwegian School of Economics.
- Henrik Skar, Associate Professor, University of Bergen.
- Peter Koerver Schmidt, Professor with special responsibilities in tax law, Copenhagen Business School and Adjunct Professor, Norwegian School of Economics.

Language: English. Group discussions may be carried out in the Scandinavian languages if all the participants and the faculty member are familiar with these languages.

ECTS: Estimated to 3 points. The final amount will be calculated when the final amount of readings is clear.

Signing up, payment, accommodation: The course is free of charge. However, you have to pay for transportation and accommodation. Please see the separate document “Invitation” for more information.



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Preparation:

All participants should prepare a document for the group sessions. The document should contain a brief description of their project and applied methodology in English (750-1500 words) and a text taken from the dissertation in the language used there (4000-8000 words in Swedish/Norwegian/Danish or English). First year PhD-students may send their project description instead, in addition to the brief description in English. The document should be sent to henrik.skar@uib.no before Monday 9th of November 2021.

All participants will (approx. two weeks) before the seminar receive about 4-5 documents from other PhD-students, that should be read before the course. Each participant will also be asked to prepare special comments on one of the documents. We will try to organize the groups according to the PhD-students' languages.

Before the course, the participants should also read the following:

- Eivind Furuseth, *The Interpretation of Tax Treaties in relation to Domestic GAARs*, IBFD 2018, chapter 21.
- Frederik Zimmer, *In Defence of General Anti-avoidance Rules*, Bulletin for International Taxation, vol. 73, issue 4, 2019, p. 218-226.
- Peter Koerver Schmidt, *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 the Anti-Tax Avoidance Directive – An Interim Nordic Assessment*, Nordic Tax Journal, 2016, p. 87-112.
- Sally Engle Merry, *Legal Pluralism*, Law & Society Review, vol. 22, No. 5, 1988) p. 869-896.
- Baudouin Dupret, *Legal Pluralism, Plurality of Laws and Legal Practices: Theories, Critiques and Praxiological Re-specification*, European Journal of Legal Studies, issue 1, 2007.
- James Mirrlees et al., *Tax by Design: The Mirrlees Review*, Oxford University Press, 2011, Chapter 2.
- Michael Devereux et al., *Taxing Profit in a Global Economy*, Oxford University Press, 2021, Chapter 2.

We will send you copies of these documents no later than two weeks before the seminar.

After the course, all participants should reflect on whether or not their research question, methodology and/or submitted text should be revised as a consequence of the discussions taking place during the course. Please prepare a short note – maximum 1 page – describing your reflections. The note should be sent to henrik.skar@uib.no before 8th of December 2021.



Tentative Program

Day 1: Legal dogmatic research in tax law

10.00-10.15	Welcome
10.15-10.45	Participants introduce themselves and briefly present their research projects and applied methodology.
10:45-11:00	Coffee break
11.00-11.30	Presentation by Eleonor Kristofferson: <i>Plurality of legal sources in tax law</i> .
11:30-11:45	Coffee break
11.45- 12.30	Group session organized by Henrik Skar: PhD student presentation and discussion regarding the students' projects and submitted texts, with feedback and questions from designated commentators and other participants in their group.
12.30-13.30	Lunch
13.30-14.15	Group session organized by Henrik Skar: PhD student presentation and discussion regarding the students' projects and submitted texts, with feedback and questions from designated commentators and other participants in their group.
14:15-14:30	Coffee break
14.30-15.15	Group session organized by Henrik Skar: PhD student presentation and discussion regarding the students' projects and submitted texts, with feedback and questions from designated commentators and other participants in their group.
15.15-15:30	Coffee break
15.30-16.15	Presentation by Peter Koerver Schmidt: <i>Comparative tax law in PhD dissertations</i> . The speaker will address issues and questions such as; when can a PhD dissertation in tax law benefit from comparative law considerations?, how can a comparative analysis be carried out?, and can a PhD thesis in law be comparative in its "own right".
16.15-16.20	Short break
16:20-16:45	Reflections on the afternoon session
19.30	Dinner



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Day 2: Tax law research in context

09.00-09.15	Recap and reflections on day 1
09.15-10.00	Group session organized by Henrik Skar: PhD student presentation and discussion regarding the students' projects and submitted texts, with feedback and questions from designated commentators and other participants in their group.
10.00-10.15	Coffee break
10.15-11.00	Group session organized by Henrik Skar: PhD student presentation and discussion regarding the student's projects and submitted texts, with feedback and questions from designated commentators and other participants in their group.
11.00-12.15	Lunch
12.15-13.15	Presentation by Professor John Vella: <i>Some reflections on tax law research - in particular the role of economics</i> . The speaker will discuss the use of economic literature, concepts, and approaches by tax law researchers. He will also discuss broader issues such as the use of evaluative criteria and working from first principles.
13.15-13.30	Coffee break
13.30-14:15	Presentation by Frederik Zimmer: <i>Tax policy considerations in legal PhD dissertations - Why or why not?</i> The speaker will discuss questions and issues such as; what is tax policy?, critical assessment of tax legislation based on tax policy considerations, as well as method and tax policy.
14.15-14.30	Coffee break
14.30-16:00	Panel debate: <i>Being a researcher in tax law</i> . The panel will discuss issues such as, how to improve one's writings, how to get your research published, options for cooperating with other tax law scholars, how to engage with the society at large, how to get your research funded and how to position yourself in the (academic) job market after the PhD.
16:00-16:15	Coffee break
16:15-16:45	Evaluation – recap and reflections on day 2