Legal and economic consequences of tax avoidance

Conference in Reykjavik, Iceland

Grand Hotel Reykjavik

May 5th-6th 2022

Thursday, 5th May

10.00 – 10.10	**Opening of the conference and introduction to the theme**
	The chairman of NTRC, professor Teresa Simon-Almendal, Stockholm University, Sweden
10.10 – 10.40	**Tax avoidance – a starting point**
	Professor emeritus, Jan Pedersen, Aarhus University
	The Danish Beneficial Owner cases – their possible impact on international tax avoidance – a legal and economic perspective
10.40 – 11.25	**Legal perspective**
	Post.doc., Susi Hjorth Bærentzen
11.25 – 12.10	**Economic perspective**
	Maarten van't Riet, CPB Netherlands Bureau for Economic Policy Analysis
12.10 – 13.10	*Lunch*
	The implementation of The General Anti Avoidance Rule (ATAD art. 6) in the Nordic Countries
13.10 – 13.30	Professor, David Kleist, University of Gothenburg, Sweden
13.30 – 13.50	Assistant professor, Moritz Scherleitner, Aalto University, Finland
13.50 – 14.10	Kim Lundgaard Hansen, Danish Ministry of Taxation, Denmark
14.10 – 14.30	Tom Venstad, Ministry of Finance, Norway
14.30 – 15.00	*Coffee Break*

15.00 – 15.30	**General discussion on today's topics**
	Moderator: Associate professor, Eivind Furuseth, BI Norwegian Business School
15.30 – 16.00	**NTRC Article prize**
	Jurisdiction not to tax and minimum taxation
	Assistant professor, Aitor Navarro, Carlos III University
17.00 – 18.00	*Ásmundur Sveinsson Sculpture Museum*
19.00	*Conference dinner at Grand Hotel Reykjavik,*

Friday, 6th May

9.00 – 9.45	**The global minimum tax**
	Professor, Niels Johannesen, University of Copenhagen
9.45 – 10.30	**Hidden in plain sight – an overview of offshore ownership of real estate.**
	Ph.d.-student, Andreas Økland, NMBU
10.30 – 10.50	*Coffee Break*
10.50 – 11.35	**Paying corporate tax – an ethical and/or legal obligation**
	Professor wsr, Peter Koerver Schmidt, Copenhagen Business School
11.35 – 12.20	**Tax Governance – a company perspective**
	Vice president, Christer Tønder Bell & Senior Manager Neil Wooby, The LEGO Group
12.20 – 12.35	The floor is open for final remarks.
12.35 – 12.45	**Closing of the conference**
12.45	*Lunch*