

Skatteforsk
Centre for Tax Research

ANNUAL

REPORT

2023



C R E D I T S

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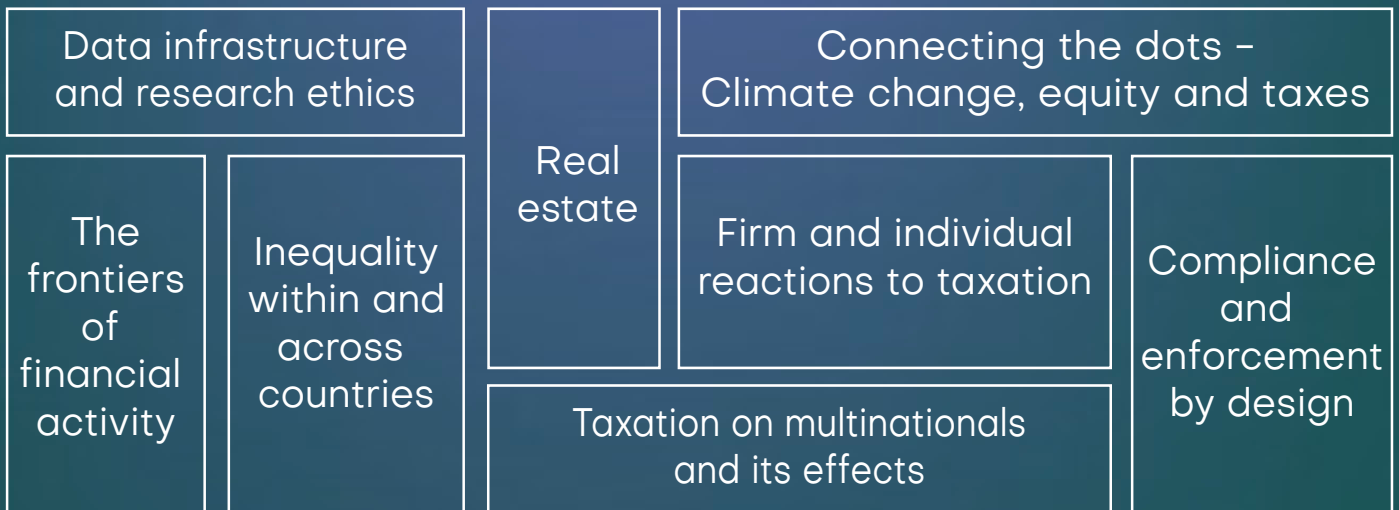
DEVELOPING REAL TAX POLICY FOR THE REAL WORLD

Established as a research network by Annette Alstadsæter in 2017, “Skatteforsk” received a centre grant from the Research Council of Norway in December 2022 and was officially inaugurated as a formal Research Centre in March 2023. The centre is hosted by the School of Economics and Business at the Norwegian University of Life Sciences (NMBU).

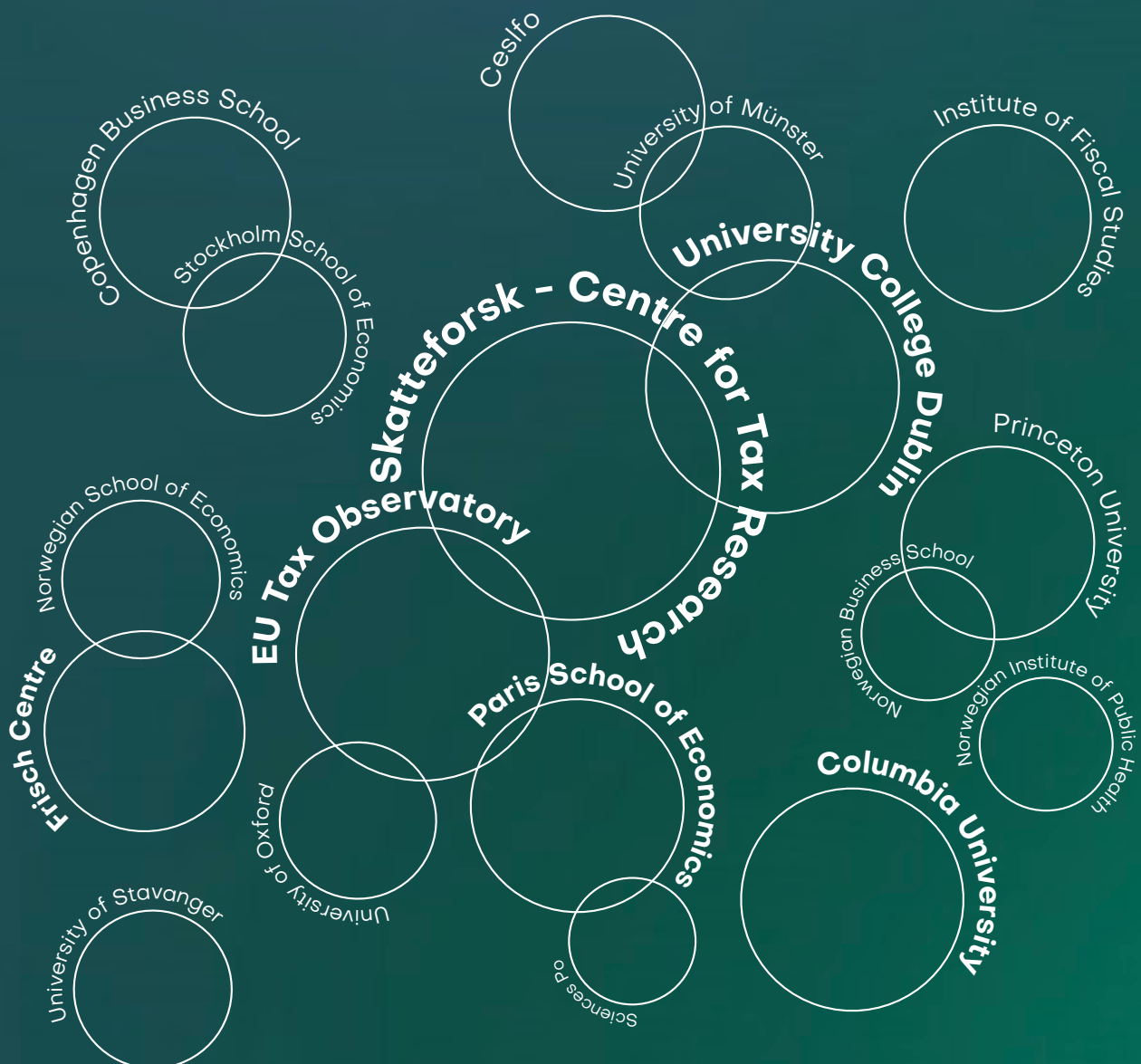
The goal of Skatteforsk – Centre for Tax Research is to bridge the gap from economic tax theory to real life policy. The Centre conducts policy relevant, cutting-edge research and contributes to a fact-based public debate. By providing data-based insights on individuals’ and firms’ behavioural responses to incentives in the existing tax rules, Skatteforsk provides the foundations for developing real tax policy for the real world.



Skatteforsk's work is organized in eight broad interdisciplinary packages:



Skatteforsk consisted of 14 full-time and 10 part-time employees at NMBU, end 2023, with the latter having their primary employers at other national or international institutions. In addition, more than 50 network members contribute to the multiple interdisciplinary projects and activities at top national and international institutions. Additionally, Skatteforsk has collaborations with the World Bank, Tax Administrations in several countries, The Norwegian Health Economics Administration (Helfo), and The Norwegian Agency for Development Cooperation (Norad).



MESSAGE FROM THE DIRECTOR



Knowing firsthand how challenging it can be to be the only tax researcher at a faculty, the main purpose of establishing Skatteforsk as a formal centre was to provide infrastructure and meeting places for enthusiastic tax researchers from institutions across the globe. The centre grant from the Research Council of Norway has enabled us to do so.

A healthy public sector is the foundation of a strong and equitable society. From roads to schools to hospitals, taxes provide the money needed for governments to carry out their essential activities. Those funds, however, have been under increasing threat as companies and individuals have become more savvy in how to dodge taxes. Currently, there exists relatively little information on is who is doing it, how they are doing it, and what effects this is causing; these are the queries Skatteforsk seeks to answer.

The bedrock of our efforts is our systematic work collecting and analyzing data on firms and individuals, both within Norway and globally, and in compliance with GDPR. This carefully cared-for data and our researchers' forensic skills has allowed us to link, for example, hidden overseas properties to Norwegian owners, the use of tax havens to domestic investment and wages, or excessive charges for public services.

Skatteforsk's second area of focus relates to how such evasion affects society beyond lost tax revenue. When firms evade taxes, this can affect other aspects of their business, from the wages they pay, to their willingness to invest in corrupt countries, and their desire to invest in green technologies. Similarly, evasion by individuals can have serious knock-on effects, not the least of which is an erosion of the overall social cohesion that is an important part of the general willingness to pay taxes. We further seek to link tax evasion to the major societal challenges of inequality and climate change.

Building on new insights from research, our third focus area is to inform the development of new tools to identify potential evasion and counter existing mechanisms. By combining legal and economic expertise, Skatteforsk is designed to provide detailed policy proposals on how to close loopholes and improve the effectiveness of the tax system.

I will always remember 2023 as the year of new beginnings, where we built the administrative centre structure and the foundations for the work that lies ahead. This really took shape in October when we gathered for our first-ever annual Skatteforsk conference. Watching our team build on current projects and start new ones showed me that we had indeed overcome that feeling of working in isolation.

During our first year we achieved more than I could have ever hoped, achievements that we proudly present in this annual report. I thank all our funders, collaborating partners, the School of Economics and Business and the central administration at the NMBU, Statistics Norway and our other data providers, TSD - Services for sensitive data, and most importantly, the more than 75 networks members both here at NMBU and internationally. This would not be possible without you, and I look forward to our continued journey. Together.

ACADEMIC OUTPUT

PUBLISHED ARTICLES

In 2023, our researchers published 10 articles in academic journals.

Although Economics journals are notorious for their often years-long publication lags, Skatteforsk has already begun to produce published academic work funded by this grant. One of these is Wojciech Kopczuk's publication in Oxford Review of Economic Policy, "[The messy boundary between pass-through and corporate taxation. This paper focuses on the distinction between firms and their owners](#)". Business owners can shift benefits from personal income to business expenses by paying themselves in "perks", such as company cars. This creates a blurred line with high potential for aggressive tax avoidance. As the paper discusses, this not only creates potential distortions in firms' organizational choices but also their incentives to engage in choices such as whether to hold firm wealth in traditionally productive assets or those of a more "personal use" (such as corporate jets).



A second publication funded under the Skatteforsk-umbrella was "[The Missing Profit of Nations](#)" in Review of Economic Studies by Thomas Tørsløv, Ludvig Wier, and Gabriel Zucman. This paper, which has already garnered over 800 citations, attempts

to quantify the amount of profits shifted to tax havens and the implications this has for public finances. For Norway, their estimates suggest that profit shifting to tax havens is on the order of 1.3% of Norwegian GDP, amounting to an 8% loss in corporate tax receipts. This paper gives momentum to the anti-tax avoidance agenda of Skatteforsk as well as the multilateral efforts of the OECD to restructure the way multinational firms are taxed on a global basis.



Additional forthcoming publications are the two contributions of Andreas Økland and Annette Alstadsæter, Ronald Davies, Mathieu Parenti, and Farid Toubal to the Research Handbook on the Economics of Tax Havens, edited by Arjan Lejour and Dirk Schindler (due to be published soon by Edward Elgar Publishing). The first of these, "[Tax havens, personal tax evasion, and inequality](#)" is an overview of the current knowledge on personal tax evasion with a particular eye on its implications for inequality. "[The real effects of tax havens](#)", is a similar examination of the work on the real impacts of tax evasion by firms and individuals and provides suggestions on where future work is needed. Even though still pending publication, both of these works have been released to the public as part of Skatteforsk's Working Paper Series.

WORKING PAPERS

In October 2023 Skatteforsk launched its own Working Paper Series which is available at Skatteforks.no. Through these publications people will now be able to follow the latest work of our researchers and provide feedback to our ongoing projects. The series enable us also to participate more actively in the public debate and give policy recommendations based on the knowledge we garner from ongoing projects.

In 2023, we published 5 working papers.

2: [The real effects of tax havens](#) by Annette Alstadsæter, Ronald Davies, Mathieu Parenti, and Farid Toubal.

3: [Tax havens, personal tax evasion, and inequality](#) by Andreas Økland.

4: [Misreporting in the Norwegian business cash support scheme](#) by Annette Alstadsæter, Dinara Alpysbayeva, Simen Markussen, Oddbjørn Raaum, and Wojciech Kopczuk.

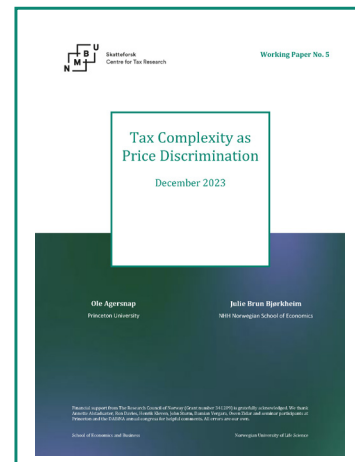
5: [Tax complexity as price discrimination](#) by Ole Agersnap and Julie Brun Bjørkheim

10: [Lost in information: National implementation of global tax agreements](#) by Annette Alstadsæter, Barbara Stage, Elisa Casi, and Jakob Miethe.

While all of the additions to our new working paper series make important contributions, here we wish to highlight two of them.

First, “[Tax Complexity as Price Discrimination](#)” by Ole Agersnap and Julie Brun Bjørkheim, combines both theory and empirics to examine how the complexity of the tax code acts as an unequal barrier for different earners. When different types of income respond with different intensities to tax changes, this gives some earners an incentive to engage in costly, but tax-saving activities while leaving others relatively unchanged. As a result, this creates the ability to use the structure of the tax

code as a way of generating government revenues at relatively low efficiency costs. That said, this will likely come at the cost of increased inequality since it is the highest income individuals who will benefit the most from such an approach. This prediction is borne out in Norwegian business owner data, with low-income owners – and women in particular – bearing a comparatively higher burden from tax complexity.



Second, “[Lost in Information: National Implementation of Global Tax Agreements](#)” by Annette Alstadsæter, Barbara Stage, Elisa Casi, and Jakob Miethe, examines how the Common Reporting Standard – automatic reporting of data on financial assets between countries – impacted the repatriation of income into Norway. In particular, they show that when the CRS came into effect, there was a noticeable increase in inbound financial flows from tax havens, a shift suggesting that whereas money was being hidden tax-free in havens prior to CRS, pulling back the secrecy blanket helped to curb such behaviour. Furthermore, they



find that the extent of this is strongly linked to the digital capacity of the haven country. This points to the potential need for countries losing to tax havens (such as- those identified by the Thomas Tørsløv, Ludvig Wier, and Gabriel Zucman’s paper above) to assist less technologically-advanced havens in updating their information capacity if the maximum reductions in evasion are to be achieved.

PHD DISSERTATIONS

5 PhD students from the Skatteforsk team held their dissertations in 2023.

We congratulate Gøril Louise Andreassen, Johannes Scheuerer, Julie Brun Bjørkheim, Manon Francois, and Marie Bjørneby for their work.

In May, Julie Brun Bjørkheim defended her thesis at NMBU, “**Beyond Lost Revenue: The Economic Consequences of Tax Non-Compliance**”.

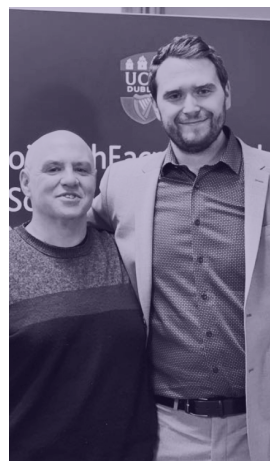


In October, Gøril Louise Andreassen defended her thesis at NMBU, “**The green transition in the transport sector**”.

Johannes Scheuerer defended his thesis at University College Dublin, “**Tax Non-Compliance in a Globalizing World: Economic Consequences and Governments’ Countermeasures**”.

In November, Manon Francois defended her thesis at the Paris School of Economics, “**Essays on International Corporate Tax Avoidance**”.

In December, Marie Bjørneby defended her thesis at NMBU, “**Taxation of Income and Wealth in an Imperfect World: Rates Matter, Rules Decide**”.



Teaching at NMBU

Andreas Økland and Julie Brun Bjørkheim held the innovative “BUS360: Taxes, Inequality, and Sustainability” course which is compulsory for all Business and Economics Master students at the School of Economics and Business, the course was attended by 73 students. Throughout the course, students learn about current issues around taxation, and they gain experience with dissemination by working in groups to redact opinion articles based on recent research.

Throughout 2023, our researchers contributed also with research-based guest lectures in different courses at various levels and topics.



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PROJECT HIGHLIGHT:

The Atlas of the Offshore World & The Global Tax Evasion Report

On the closing day of the Skatteforsk conference, the Atlas of the Offshore World was launched at <https://atlas-offshore.world/>. This is the result of a collaboration between Skatteforsk and the world leading independent research laboratory EU Tax Observatory (EUTO) in Paris.

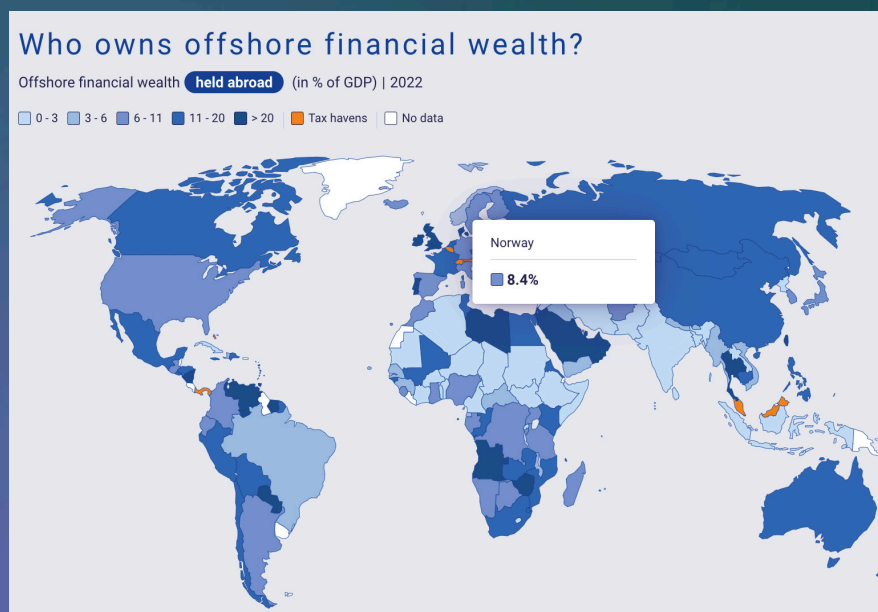
Structures enabling illicit financial flows and profit shifting are global in nature, but data to study such global phenomena isn't always readily accessible to the public. In close alignment with Skatteforsk's aim to bridge the gap from economic tax theory to real life policy, the Atlas provides new tools of data dissemination towards the public.

The Atlas is an interactive online database that provides detailed, transparent and downloadable data on both global and country level for most countries in the world. The international Atlas team builds on the methodology in research papers published in top academic journals and has produced updated time series estimates on four topics: Profit shifting, Offshore financial wealth, Offshore real estate, and Effective tax rates on capital and labour. The Atlas aims to be the go-to place for reliable and transparent estimates on these topics and also provides weekly digital meeting places for anyone wanting to learn more.

Funding for the Atlas was provided by Norad, whose Director General, Bård Vegard Solhjell emphasize that "the Atlas will make an invaluable contribution to making research on tax evasion and avoidance available and understandable for broader audiences. Interactive tools like this portal can greatly contribute to informing policymakers, journalists, and civil society organizations, as well as spur public debate to pressure for effective solutions to counter illicit financial flows".

The Global Tax Evasion Report 2024 by EUTO builds on the Atlas' data and describes the development of tax evasion globally over time. The report investigates the effects of several of the major policy initiatives against tax evasion over the last decade, points to future tax policy challenges, and suggests potential solutions. As stated by Director of EUTO and co-author of the report, Gabriel Zucman, during his Skatteforsk-lecture: "Tax evasion, wealth concealment and profit shifting to tax havens are not laws of nature. They are the results of policy choices or of the failure to make certain choices. It is necessary to assess the consequences of policies enacted in this area and to investigate what else needs to be done to improve the sustainability of our tax systems. There is, fundamentally, a need for an IPCC of taxation – and we hope to contribute to this evolution with this first-of-its-kind report."

The Atlas of the Offshore World and the Global Tax Evasion report have garnered the attention of media outlets in the UK, the US, France, Spain, Norway and many other countries and as such contributed to an increase in the attention being paid to issues of tax avoidance, evasion, and illicit financial flows.



POLICY ENGAGEMENT

Beyond producing leading academic work, Skatteforsk's mission is to make meaningful contributions to the policy sphere. We achieve this by publishing reports on relevant issues, disseminating our policy recommendations in meetings with politicians and government authorities, and by participating in government-appointed expert groups. The scope of all these activities is to present our research work and opinions in a simple, straightforward way and placing it in the larger political landscape. This extends Skatteforsk's impact beyond the academic sphere.

- Annette Alstadsæter: Swedish Fiscal Policy Council.
- Arild Angelsen: Government appointed expert group "Investing in a common future" which looked at the future of Norwegian development aid.



R E P O R T S

Skatteforsk researchers contributed to the Global Tax Evasion Report 2024, published by the EU Tax Observatory.



DIALOGUE MEETINGS

Throughout 2023, the Skatteforsk team hosted 16 dialogue meetings with government agencies, politicians, ministries, and international organizations, among others with the Norwegian Tax Administration, Norad, The Norwegian Ministry of Foreign Affairs, The Norwegian Ministry of Finance, the United Nations Environment Programme, the Norwegian Delegation to the UN, and the OECD. During these dialogue meetings, Skatteforsk researchers present relevant research results and resulting policy suggestions while policymakers or practitioners present overview of some of their current work and future knowledge needs.

GOVERNMENT COMMITTEES

Members of Skatteforsk participated in government-appointed committees, publishing high-level reports.

- Rani Anjum: National Committee for Research Ethics in the Social Sciences and the Humanities.
- Simen Markussen: Norwegian Ministry of Labour and Social Inclusion's committee looking at the future needs for special retirement ages ("Framtidige behovet for særaldersgrenser").

In addition, our researchers participate constantly in external events and arenas where they also get to discuss relevant policy challenges.



PUBLIC OUTREACH

In 2023, researchers wrote 6 popular science articles and 13 opinion articles.

The issues Skatteforsk focuses on are not just of academic and policy interest, indeed, issues of tax evasion and tax inequality are now front-page news and of immediate interest to the general public. As such, one of our primary goals is to address this wide demand for a clear, straightforward discussion of tax policies' problems and potential fixes in a way that is meaningful to a broad audience, not just specialists in the field. Thus, outreach via publications in popular press, media appearances and more is a critical tool for maximizing the impact of our research.



The Skatteforsk team held 176 presentations.

More than half of them were given at academic conferences and the remaining ones were given to users such as ministries' staff, tax administration officials, inter-governmental organizations, and non-governmental organizations. Skatteforsk's work and its researchers were mentioned 206 times in the media in 2023. 190 mentions took place on written media (both online and print) across more than 5 countries and 12 on radio.

A B R O A D

BUSINESS

The Tide Is Turning in the Global Tax Evasion Fight

Analysis by Adrian Wooldridge | Bloomberg
October 23, 2023 at 12:17 a.m. EDT



Billionaires should face a minimum tax rate, report says

23 October 2023 · Comments



EU-funded report calls for wealth of super-rich to be taxed, not income

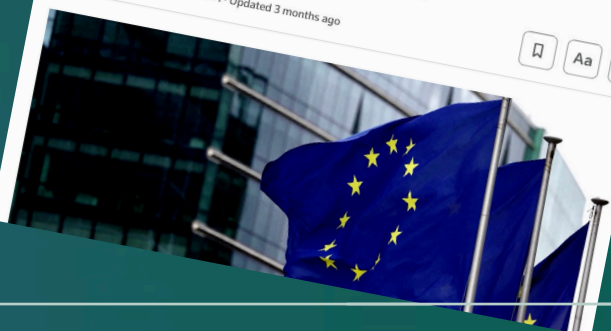
Wealthiest 3,000 working on 'edge of legality' using shell companies to funnel dividends and own property to avoid income tax, says study



Global billionaire tax could yield \$250 billion annually, study says

By Leigh Thomas

October 23, 2023 9:04 PM GMT+1 · Updated 3 months ago



N O R W A Y

Dubai svartelistes av EU

EU-kommisjonen straffer De forente arabiske emirater og Dubai for manglende innsats mot hvitvasking og terrorfinansiering etter en rekke avsløringer og krav om handling i Europaparlamentet.



Faktisk.no: Enkelte oppdrettselskaper kan måtte betale over 100 prosent i skatt

– Nå føres det en politikk hvor vi har bedrifter som betaler mer enn 100 prosent skatt av overskuddet sitt, sa Anniken Hauglie i NHO 4. januar. Stemmer det?



Kilder: Faktisk.no
Publisert 23. jan. 2023 kl. 15:04

Artikkelen er mer enn ett år gammel.



Terje Erikstad
Helsekonsekvent | Inngrensning

Den globale snylterøkonomien avslørt

Skatt fra multinasjonale giganter og de aller rikeste kan gi inntekter som overgår Norges årlige verdiskaping.

European Tax Observatory



MORGENBLADET

Omsider kan Amazon & co tvinges til å vise oss skatteflukten sin

Australsk skattegrep kan få globale konsekvenser. «Lov å håpe» på skatterevolusjon, mener norsk forsker.

Panorama
nyheter



Globale milliardærer unngår skatt – kjøper eiendom i Dubai

En fjerdedel av Dubai eies av utenlendinger. Milliardærer skjuler sine rikdommer i eiendom i dette og andre skatteparadis. Mens det er blitt vanskeligere for frie individer å unngå skatt ved å flytte penger til utenlandske banker, flytter store multilaterale selskaper en billion dollar i året til skatteparadis.

EVENTS HIGHLIGHTS

Skatteforsk hosted in total 36 events in 2023, including 11 international workshops in cities such as Oxford, Brussels, London, Barcelona, and Stavanger and in collaboration with leading academic institutions.

At NMBU, Skatteforsk initiated a series of academic tax seminars. By the end of 2023 we had hosted six seminars with invited speakers from a variety of institutions. The seminars, which take place in a hybrid format, were attended in different occasion by members of the Norwegian public administration.

2023 also saw a group of Skatteforsk's young researchers organize their first "Junior Workshop on Tax (non) Compliance" at the Faculty of Economics and Business in NMBU. At the event, researchers discussed research ideas and challenges with practitioners from the OECD and the Norwegian Ministry of Finance.

Following our goal of broader dissemination, some of our events are not targeted exclusively to academic audiences. An example of this is our collaboration with the Kåkånomics in Stavanger, a vibrant economics festival taking place all over the city in pubs and various venues, with a combination of popular debates and concerts aimed at the broader public. As part of the "Skatteforsk Conference 2023", we held two completely sold out events during the Kåkånomics opening day.



I N A U G U R A T I O N

The 28th of March of 2023, Skatteforsk – Centre for Tax Research was officially inaugurated in a ceremony that took place in the full auditorium at one of NMBU's most historical buildings, "Urbygningen" and was streamed with good international attendance. The invited guest highlighted the important role that the centre will play in providing them with new research-based knowledge.

Transparency, fair distribution of resources, trust, and justice are integral across all domains of today's political sphere and the need for research-based knowledge and analyses of tax policies and compliance is vital for achieving trustworthy and well-functioning governance. Consequently, the research outcomes from Skatteforsk are poised to have a substantial impact both nationally and internationally in the coming years.



Nina Schanke Funnemark, Director of the Norwegian Tax Administration, officially opened the Centre by symbolically handing a flashlight to Annette Alstadsæter, signifying the center's role in uncovering hidden matters. Funnemark commended the impressive achievement of establishing an internationally ambitious Centre and highlighted the importance of public discussions on tax.



Erlend Grimstad, State Secretary in the Ministry of Finance, emphasized in his speech the Ministry's tradition of using research in policy development. Following up on that, Jan Mathisen, Director of Helfo, highlighted the need of public administrations to collaborate with researchers to

utilize own data for innovation in order to improve quality and efficiency and to prevent abuse of trust based services.

Bård Vegard Solhjell, Director of Norad, emphasized in a video message that Skatteforsk's research is particularly crucial for low- and middle-income countries. He highlighted how accessible research on tax issues can empower authorities in these nations to formulate policies based on facts, influencing international agreements more justly and paving the way for trade, growth, and increased revenues for low-income countries.

SKATTEFORSK CONFERENCE 2023

The first annual Skatteforsk conference was held from the 23rd to the 25th of October 2023 at the University of Stavanger in Norway. The conference was the first time all researchers within the Skatteforsk network met physically. Representatives from the Norwegian Ministry of Finance and the Norwegian Tax Administration also attended. The 2023 conference concluded with the launch of the Atlas of the Offshore World, followed by the inaugural "Skatteforsk lecture" by Gabriel Zucman, the world's leading authority on tax evasion and offshore finance. His lecture "Global Tax Evasion: Recent Trends and Emerging Issues" is available on Skatteforsk's YouTube channel.

During the first day of the conference, Skatteforsk researchers had the opportunity to present to their peers their ongoing research projects. Those sessions were followed up by plenary discussions on research ethics, the challenges of working with leaked and administrative data, and a brainstorming session about the future of Skatteforsk.

The second day of the program saw more in-depth presentations about a handful of Skatteforsk research projects and those attending were able to provide valuable feedback.



Researchers also received a presentation on GDPR compliance by our in-house lawyer Ulf Knobloch Johannesen. Marie Bjørneby from the Ministry of Finance presented on the topic of "The Norwegian Wealth Tax – pitfalls to avoid when using the wealth data?", based on her own research for her PhD-dissertation.

The conference proved to be a well-suited arena for dialogue between government representatives and researchers. The conference included an open conversation on knowledge needs with Siren Solhaug (Director General of the Tax Policy Department in the Norwegian Ministry of Finance), Mona Skaret (Director of the Development Division of the Norwegian Tax Administration) and Pierre Bachas (EU Tax observatory).

The final event on day two, before a guided tour at the Oil Museum, consisted of a lecture attended both by conference participants and law students at the University of Stavanger. The lecture was titled "What is Real Life Tax Avoidance – How to Stop It?", and was held by Benn Folkvord (Professor and Deputy Head of the Tax Complaint Board) and Atle Wiig (Senior Advisor at the Norwegian Tax Complaint Board).

The 2023 Skatteforsk Conference concluded with a transition to the Kåkånomics festival, where Gabriel Zucman and Knut Kjær participated in the inauguration debate led by Annette Alstadsæter. Later that day Skatteforsk held a second event called "Do rich people leave if we tax them?" where Ron Davies and Gabriel Zucman discussed whether we are doomed to see rich individuals leave the country whenever taxes are raised and if we should care about it. Andreas Økland, Postdoctoral Fellow at Skatteforsk, also participated in a panel discussion on Thomas Piketty's research.

A W A R D S

Gabriel Zucman: 2023 John Bates Clark Medalist

Awarded annually, the John Bates Clark Medal recognizes an economist under the age of 40 who is judged to have made the most significant contribution to economic thought and knowledge.

Gabriel Zucman received the medal for being one of the world's leading experts on tax evasion and a major contributor to the literature on measuring and explaining the rise in economic inequality. His work has provided key insights that inform policy debates on the practical design of tax systems around the world. The award highlighted his paper "Tax Evasion and Inequality", written together with Annette Alstadsæter and Niels Johannesen.

Gabriel Zucman, born in Paris in 1986, is professor of economics at the Paris School of Economics and Ecole normale supérieure – PSL, associate professor of economics at the University of California, Berkeley, and founding director of the EU Tax Observatory.



Andreas Økland: Nominee D2's 30 under 30

"D2 Ledestjerner" is an annual recognition organized by D2 Magazine and Dagens Næringsliv. The award celebrates the good ideas, actions, or leadership skills, of 30 individuals under 30 who are contributing to making the world a better place. Nominees are selected by an independent jury who judge them based on their impact in pushing for the achievement of the Sustainable Development Goals.

Andreas Økland, postdoctoral researcher at

Skatteforsk, was a 2023 nominee for his work revealing how rich Norwegians use real estate in tax havens to hide their fortunes. His work demonstrates how important economic research is for achieving the SDGs. Uncovering the scope and ways in which tax havens operate is essential to get the global economy on a fairer track and tackle inequality.



Johannes Scheuerer: EU Tax Observatory Young Economist

The EU Tax Observatory Young Economist award recognizes innovative research by graduate students in the field of public economics, in particular in the analysis of tax avoidance and evasion, tax havens, and tax competition.

At the time of receiving the award Johannes was a PhD student at University College Dublin and has now moved to Norway to work as a postdoctoral researcher at Skatteforsk. Johannes received the award for his paper "Transfer Pricing Strictness and the Demand for Tax Advisors", co-authored with Julie Brun Bjørkheim. In that paper, administrative data from Norway is used to quantify the effectiveness of anti-profit-shifting laws with a particular focus on the role of tax advisors in aggressive tax planning.

His research shows that the introduction of stricter reporting requirements led to a surge in monetary spending on tax advisory services, but only to modest changes in Norwegian-declared profits and tax payments. Meaning that, even though anti-tax-avoidance rules are important, they come with significant costs that may sometimes outweigh the desired additional tax benefits by far.

B U D G E T

Given the ambition and scope of our research and dissemination agendas, Skatteforsk has been making optimal use of our resources. Our current funding runs for 2023-2027, with renewal for another five years expected after the review for the initial funding period. With the current funding, we have focused on establishing both our physical infrastructure and the expertise necessary for completing the research.

As with many things, time has proven to be our most important – and scarce – resource. This reflects three things. First, there is the massive size and complexity of the data we are working with which means that it takes a significant amount of manpower to prepare the data for analysis. Second, our extensive engagement with policy makers and outreach to the public, the success of which has exceeded our expectations, has created demands on our time. Third, in addition to our initial research plan, we have expanded our horizons significantly. This is in part driven by the outstanding global team we have assembled. With these issues in mind, we have been and will need to expand our funding base to promote further research and the long-term sustainability of Skatteforsk.

The current operating grant under which Skatteforsk was founded states that the Centre’s capacity to attract new funds is an important aspect to be evaluated. Already in 2023 Skatteforsk managed to secure three new projects going forward: i) A subaward of a project at the EU Tax Observatory, funded by the Norwegian Agency for Development Cooperation: the “Data Repository Project”; ii) We became collaborating partner together with the EU Tax Observatory on an offshore real estate research project, funded by the German Research Foundation and the French National Research Agency; and, iii) The European Commission’s Joint Research Centre will fund a study on the impact of multinational enterprises’ acquisitions on the development and use of patents.

For 2023, Skatteforsk had, in addition to the centre grant, three ongoing projects funded by the Research Council of Norway; two research projects and one innovation project in collaboration with Helfo. There is substantial international collaboration on these projects with funds allocated to our partner institutions Frisch Centre in Norway, EU Tax Observatory in France and Princeton in the US.

E X P E N D I T U R E S

Staff costs and overhead	9.93 MNOK
Operating Costs	1.58 MNOK
Funds allocated to partners	3.95 MNOK
Total	15.46 MNOK

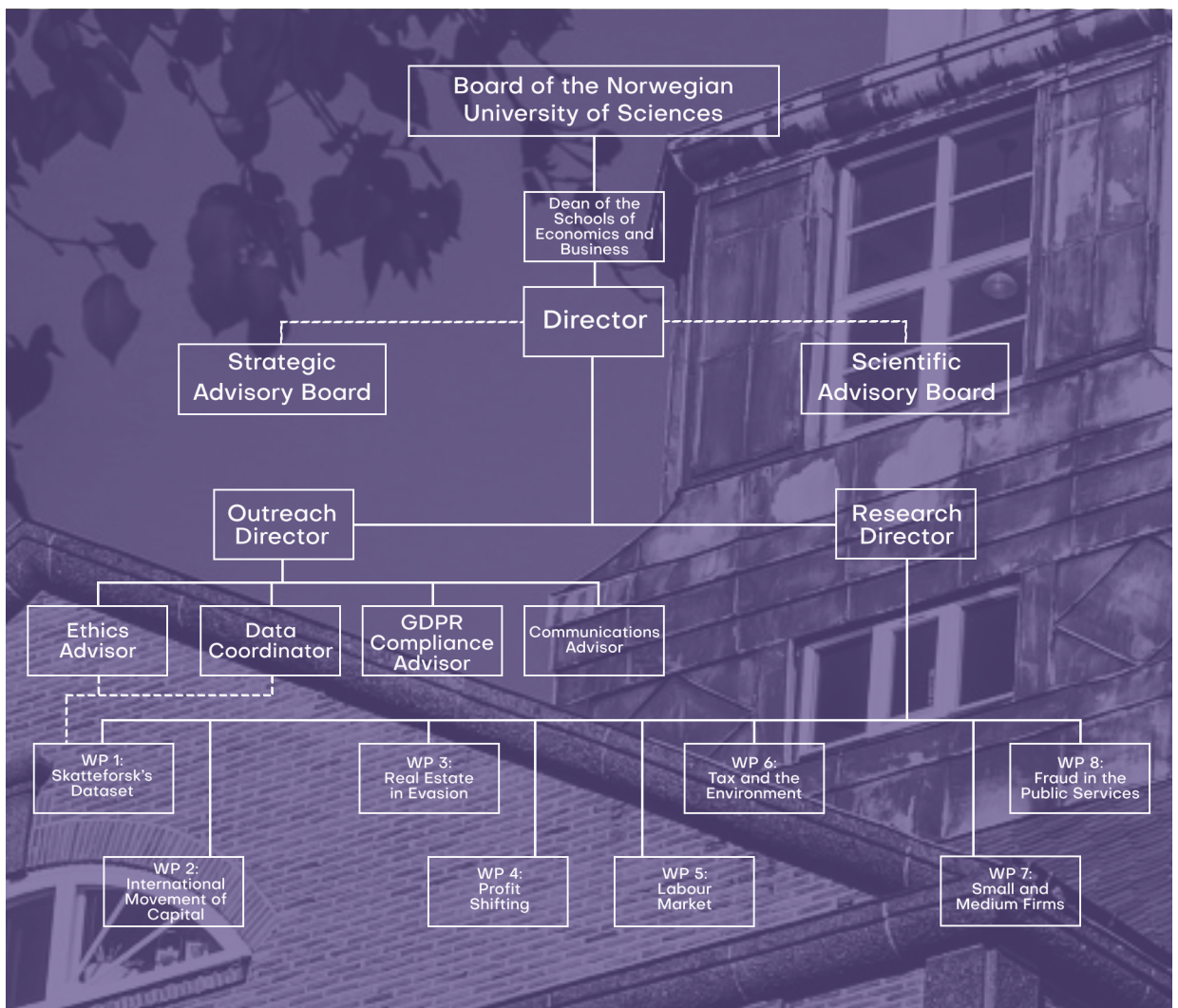
F U N D I N G

Research Council of Norway	11.73 MNOK
Norwegian Agency for Development Cooperation	1.52 MNOK
NMBU Own Financing	2.21 MNOK
Total	15.46 MNOK



ORGANIZATIONAL

C H A R T





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ADMINISTRATION

Director: **Annette Alstadsæter**

Research Director: **Ron B. Davies**

Outreach Director: **Hector Ulloa**

Ethics Advisor: **Rani Lill Anjum**

Data Coordinator: **Andreas Økland**

GDPR Compliance Advisor: **Ulf Knobloch Johannessen**

Communication Advisor: **Benjamin Gøtestam**

STRATEGIC ADVISORY BOARD

Chair: **Hilde C. Bjørnland**, Professor, Norwegian Business School BI

Members in addition to Director and Research Director of Skatteforsk:

Gry Hege Ahlgren, Director, Audits Department, Helfo – The Norwegian Health Economics Administration

Stig Jarle Hansen, Professor, Department of International Environment and Development Studies, NMBU

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