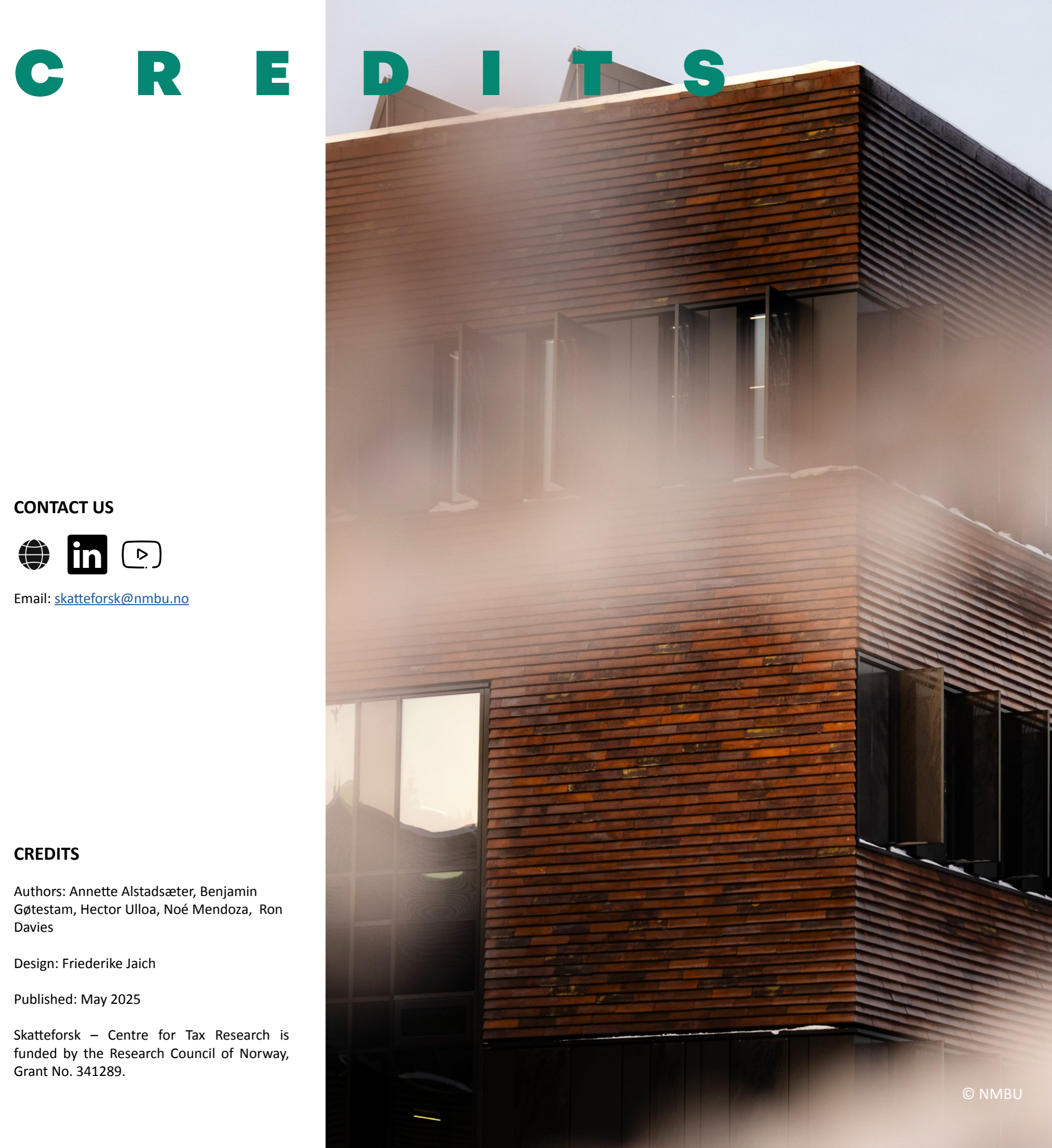


Skatteforsk  
Centre for Tax Research



# ANNUAL REPORT 2024



# C R E D I T S

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Published: May 2025

Skatteforsk – Centre for Tax Research is funded by the Research Council of Norway, Grant No. 341289.

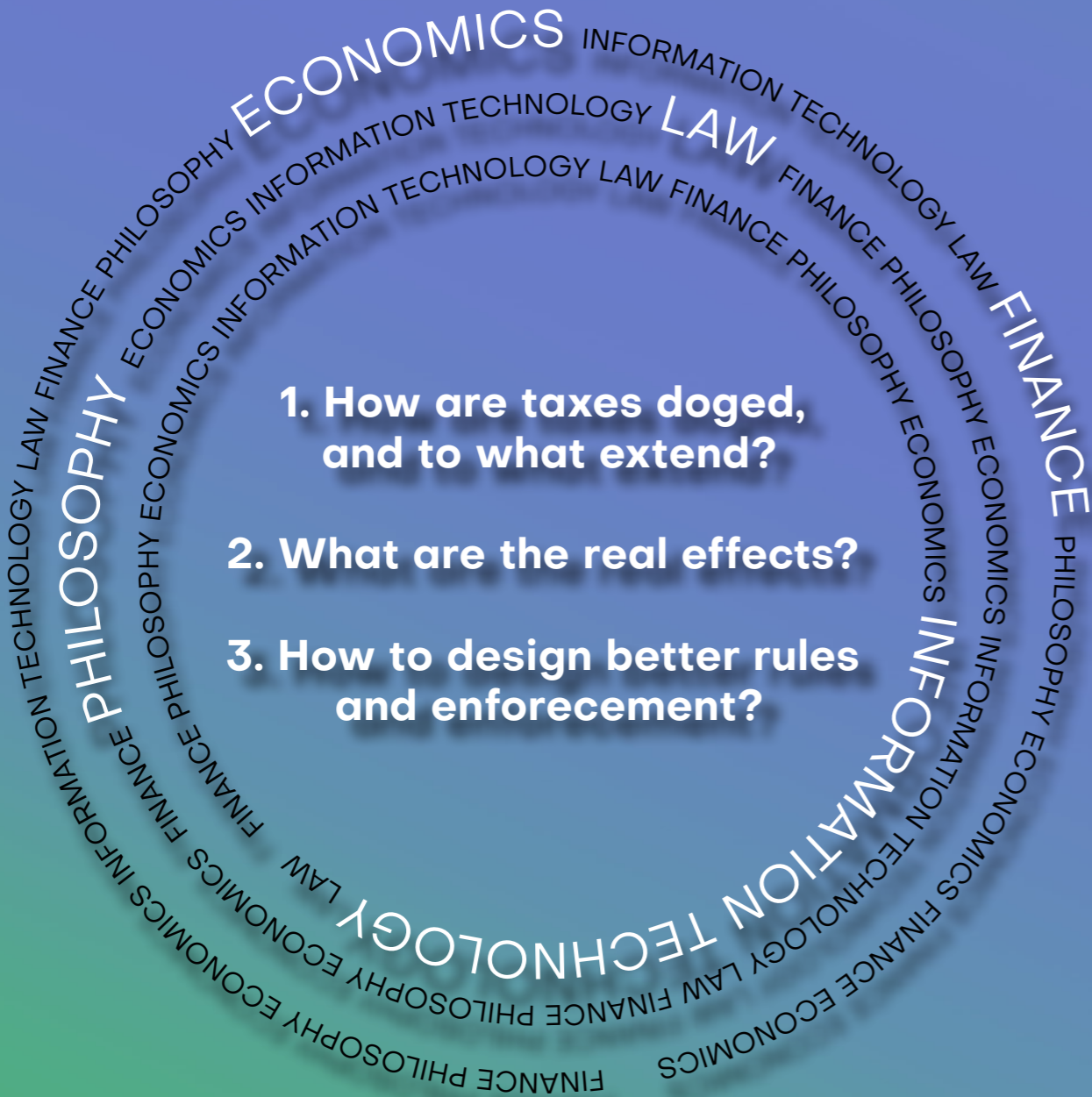
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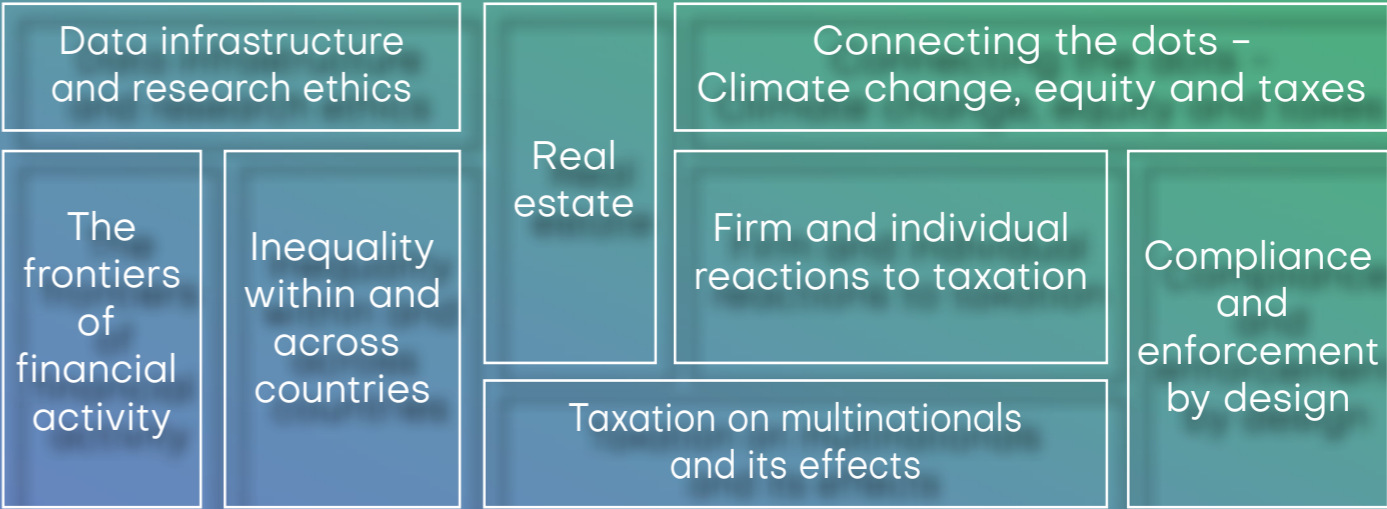
# SKATTEFORSK – CENTRE FOR TAX RESEARCH

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 in March 2023. The centre is hosted by the School of Economics and Business at the at the Norwegian University of Life Sciences (NMBU).

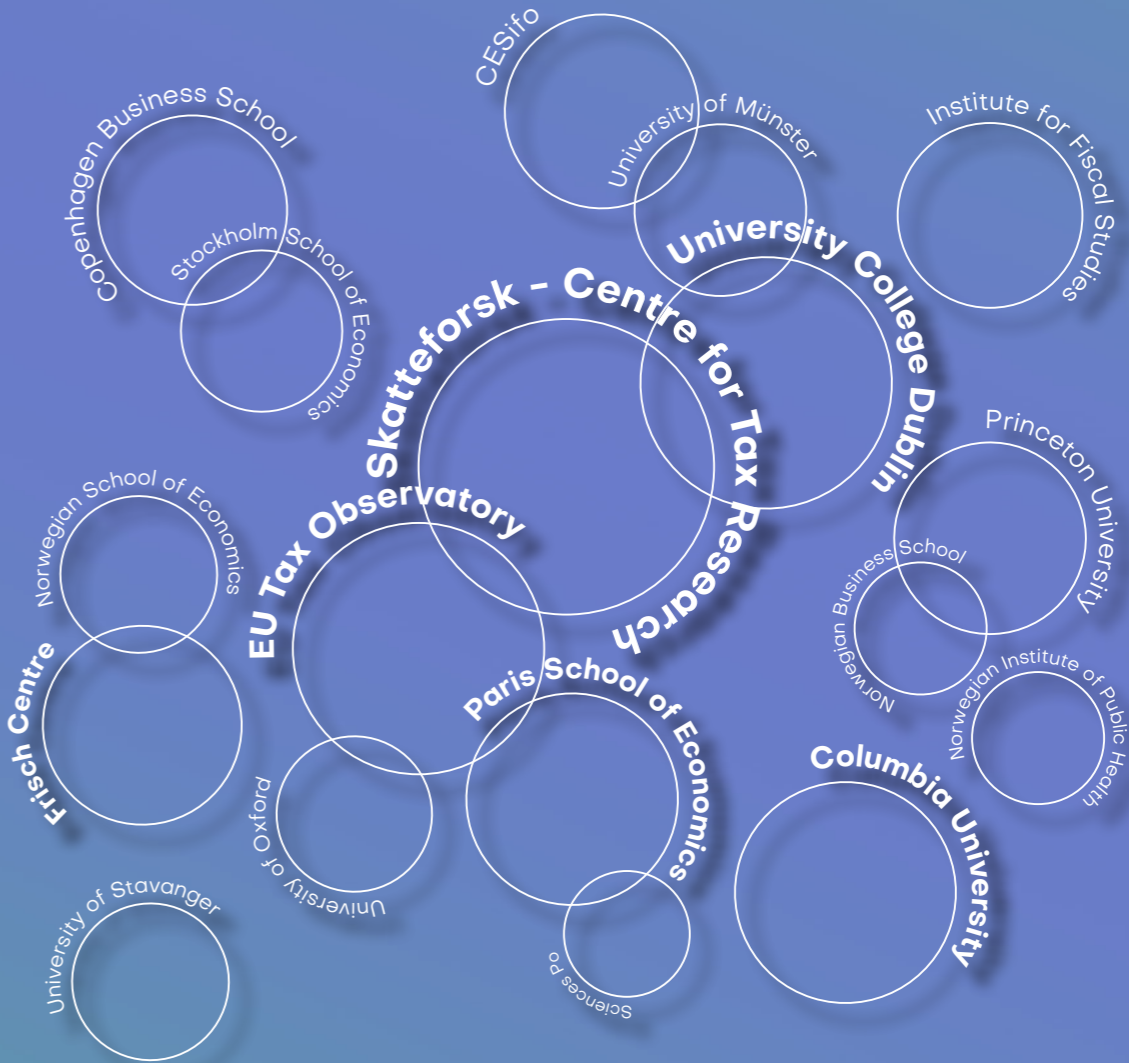
Skatteforsk – Centre for Tax Research aims to bridge the gap from economic tax theory to real life policy, by conducting policy relevant research and actively contributing to a fact-based public debate. Skatteforsk provides stakeholders with solid foundations for developing real tax policy for the real world.



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



As of January 2025, Skatteforsk has 20 employees at NMBU and several dozen research affiliates at other top national and international institutions. Through its interdisciplinary projects, Skatteforsk has collaborations with the World Bank, Tax Administrations in several countries, The Norwegian Health Economics Administration (Helfo), the Norwegian Tax Administration, The National Authority for Investigation and Prosecution of Economic and Environmental Crime (Økokrim), private banking institutions, the Norwegian Agency for Development Cooperation (Norad), among others. Equally important, dissemination partners include local municipalities in Norway, international organizations such as the International Institute for Sustainable Development (IISD), and non-governmental organization like Tax Justice Norway.



# Message from the director

As we conclude 2024, I am proud to reflect on a year of significant achievements and growth for Skatteforsk – Centre for Tax Research. Building upon the foundations laid in our inaugural year, we have continued our mission to bridge the gap between economic tax theory and practical policy, contributing to more transparent and equitable tax systems. I am continually impressed by our team's dedication and outstanding achievements, as showcased in this annual report.

Our research continues to inform national and international policy debates. I am pleased to announce the acquisition of several new grants over the last year. Securing grant funding is not just about the money – it is about the opportunities it creates. I am incredibly grateful for the fantastic efforts of our team in securing new projects this year, enabling us to take on new challenges and welcome new team members. The Centre grant from the Research Council of Norway has funded the establishment of our core administration and data infrastructure, but additional scientific positions are crucial to realizing our ambitious research plan.

People are our greatest assets, and I am truly proud to work with, subjectively speaking, the best team in the whole wide world! Our incredible team members' dedication, passion, and expertise drive our research and outreach efforts. From our early-career researchers to our senior scholars, every individual plays a vital role in shaping our centre's impact. The collaborative spirit and shared vision within our team has fostered an environment of innovation and excellence.

Impact from research goes beyond traditional academic outputs like publications and presentations; it is about creating meaningful change in society, policy, and practice. Achieving true impact involves a strategic blend of rigorous research, effective communication, and active engagement with stakeholders. It means translating complex findings into accessible knowledge, fostering dialogue across sectors, and building partnerships that drive tangible outcomes. At Skatteforsk, we are committed to ensuring our work resonates beyond academic circles, informing policies, shaping public debate, and contributing to a more transparent and fair tax system.

I extend my deepest gratitude to our funders, partners, and the entire Skatteforsk team for your unwavering support and dedication. Together, we are making significant strides toward more transparent and just tax systems.

*Annette Alstadsæter*  
*Director of Skatteforsk - Centre for Tax Research*



# ACADEMIC OUTPUT

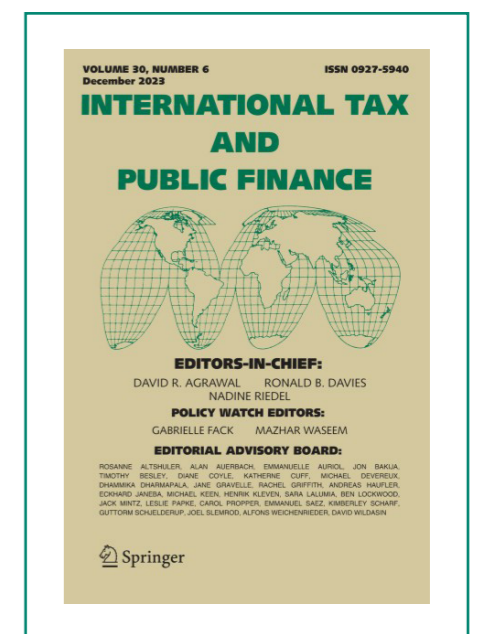
## PUBLISHED ARTICLES

*In 2024 our researchers published 7 articles in academic journals.*

Skatteforsk's research profile has grown considerably in the past year with seven new academic journal publications. Two of these focus on government supports as a response to the Covid pandemic. As data has become available from that period, Skatteforsk has made it a point to evaluate the effectiveness of such policies. Unfortunately, as documented by Dinara Alpysbayeva, Annette Alstadsæter, Wojciech Kopczuk, Simen Markussen, and Oddbjørn Raaum in *International Tax and Public Finance*, these programmes were subject to potential abuse. By combining support filings with administrative VAT records, they found significant misreporting. On the plus side, government enforcement kept this abuse fairly small, amounting to around a 5% overpayment. Understanding ways to use existing data to double-check support claims is important for designing future supports, not only in response to pandemics but also following natural disasters, climate change, and more. A second Covid paper, "Social gradients in employment during and after the COVID-19 pandemic" by Annette Alstadsæter, Bernt Bratsberg, Simen Markussen, Oddbjørn Raaum, and Knut Røed, used Swedish data to examine the long-term employment effects of their government's response. They found that although support programmes did minimize employment effects for those initially employed, they simultaneously worsened job prospects for those unemployed prior to Covid. Again, understanding such intricacies can help improve policy responses.

Covid, however, is not Skatteforsk's sole focus and taxation remains central to our research. A good example of published research is that of Mona Barake and Elvin Le Pouhaër in *International Tax and Public Finance*. This paper informs the policy debate on the OECD's Global Minimum Tax Proposal by examining which firms are likely to be impacted

by Pillar One. This proposal would fundamentally alter the way global firms are taxed by reallocating some of their profits for tax purposes to where sales are made without requiring a permanent establishment. Combining multiple datasets, they first estimate which firms are large enough to fall under the proposed rule change. Following this, they extrapolate the resulting corporate income tax revenue changes. Their estimates suggest that while tax havens would lose a non-negligible portion of the tax take (for example, Ireland would lose on the order of 4% of its revenues), non-havens would receive modest gains (with Norway predicted to see revenues rise on the order of 0.6%). Given the ongoing debate over this plan – a debate that is particularly contentious following the return of Donald Trump to the White House – this paper exemplifies the type of careful, policy-relevant work central to Skatteforsk's mission.



## WORKING PAPERS

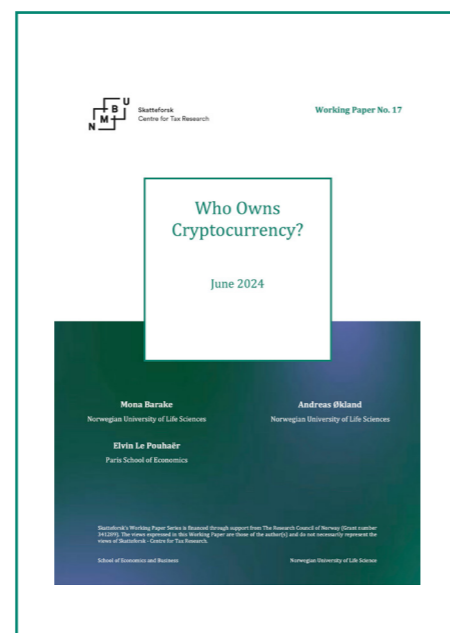
In October 2023 Skatteforsk launched its own Working Paper Series. All working papers are available at [Skatteforsk.no](https://skatteforsk.no).

### *In 2024, we published 13 working papers.*

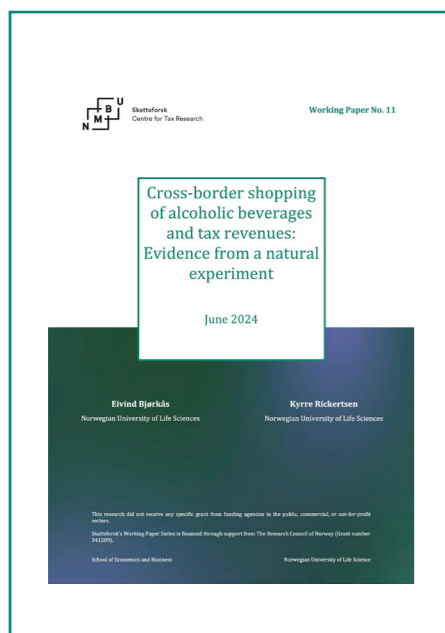
Since its introduction last year, Skatteforsk's working paper series has grown dramatically with thirteen new publications during 2024. This work spans the many topics Skatteforsk is engaged in, including flat tax proposals, carbon pricing, tax evasion, fertility, and more. Despite the seeming disconnect across such areas, their common thread is how people respond to policies, especially tax policies.

One long-accepted response is to avoid taxation by cross-border shopping, that is, adjusting where your purchases are made in order to avoid high taxes. In "Cross-border shopping of alcoholic beverages and tax revenues: Evidence from a natural experiment", Eivind Bjørkås and Kyrre Rickertsen use information from Vinmonopolet – Norway's state-run monopoly on alcohol – to estimate that cross-border shopping costs the Norwegian government roughly 1 billion NOK per year in tax revenues. In a very clever approach to the data, they exploit not only distances from a given shop to the border but variation in Covid restrictions which further affected the ability to travel.

Cross-border shopping is, however, not the only way to avoid taxes and it should be expected that savvy dodgers will continually look for new ways to do so. The paper "Who owns cryptocurrency?", by Mona Barake, Andreas Økland, and Elvin Le Pouhaër, looks to the cutting edge of technology to ask whether this is also the cutting edge of tax evasion. Using self-reported data on Norwegian crypto owners, they outline the demographics of these honest reporters. They then combine this with the list of crypto-owners for Celsius, a crypto-platform that was required to file this information as part of its US bankruptcy proceedings. This then revealed that less than half of Norwegian owners on this list reported their crypto on their tax returns. This then suggests that cryptocurrencies may well represent the future of tax dodging. Further, since their analysis shows that crypto owners are relatively young, we may be seeing just the tip of this evasion iceberg.



Both of these working papers, along with the others Skatteforsk published in the past year, exemplify our research agenda: careful use of innovative data that establishes the frontier of tax research while directly informing policy.



## Teaching at NMBU

BUS262 International Taxation, Tax Havens and Sustainability continues to attract a large number of students and has established itself as a core course within Skatteforsk's teaching portfolio. The course provides a thorough introduction to international corporate taxation, the use of tax havens, and the intersection between taxation and sustainability, combining research-based insight with societally relevant discussions.

We look forward to welcoming even more students next year. BUS360 Taxes, Inequality and Sustainability remains ongoing and offers students an interdisciplinary introduction to how tax systems affect economic inequality and the Sustainable Development Goals, with a particular focus on Norway in a global context.



## HIGHLIGHT: Dubai

In 2023 and 2024, Skatteforsk researchers advanced knowledge on global financial flows by examining two major leaks of property ownership information in Dubai — #DubaiUncovered and #DubaiUnlocked. The resulting reports and media coverage intensified the spotlight on whitewashing, tax evasion, and illicit funds within the Dubai real estate market.

A significant policy outcome emerged when the Norwegian government initiated judicial cooperation with the UAE on criminal cases and extradition — an action that media outlets attribute to the leaks revealing Dubai as a free

port for criminals, drug lords, and sanctioned individuals. Former Minister of Justice and Public Security, Emilie Enger Mehl, applauded this enhanced collaboration, underscoring the critical role of international partnerships in addressing transnational crime.

These findings also reverberated globally. News articles indicate that #DubaiUncovered data enabled Indian authorities to identify approximately 100 high-net-worth Indian individuals holding undisclosed properties in Dubai, facilitating investigations into potential tax evasion.

# HIGHLIGHT:

## Crypto & Data Workshops

### RESEARCH ON CRYPTO

A key development in 2024 was Skatteforsk's growing focus on the evolving landscape of cryptocurrencies. Once considered niche financial assets, cryptocurrencies have now entered the mainstream, becoming a common component of the average investor's portfolio. This shift presents new challenges and opportunities for tax research, making it a particularly relevant and timely area of study.



In response to this, Skatteforsk researchers Andreas Økland, Mona Barake, and Elvin Le Pouhaër have been at the forefront of efforts to understand cryptocurrency ownership and tax compliance in Norway. Their research has provided valuable insights into how many individuals hold digital assets and has contributed to estimating levels of tax compliance in this emerging financial sector. Going forward, the centre has ongoing projects examining the real effects of the cryptocurrency boom.

*"Skatteforsk - Centre for Tax Research provides quality academic research and valuable insights on tax issues. The Norwegian Tax Administration currently collaborates with Skatteforsk on several research projects, and their work is of great interest to us."*

*Nina Schanke Funnemark, Director-General of The Norwegian Tax Administration*



### WORKSHOPS ON USE OF DATA IN PUBLIC INSTITUTIONS

In the workshop series "Public sector use of own data" Skatteforsk organized two meetings as part of an innovation project in collaboration with the University of Oslo, University of Agder, and the Norwegian University of Science and Technology. Participants were representatives from The National Criminal Investigation Service, the Norwegian Tax Admin, NAV, the Directorate of Health, the Ministry of Finance, and the Norwegian Data Protection authority.

The initial workshop featured presentations on data-access, data ownership, and rights for data use, as well as a presentation of research results from similar projects in Finland. Following this was a session of reflection and discussion between the participants on their various experiences with use of own data in their work.

Following up on the insights from the discussions in workshop number one, was a second workshop. Building on the valuable feedback provided by the participants, the aim was to suggest concrete changes to contribute to a more effective use of data in public agencies and research. Together with Margunn Aanestad, research affiliate at Skatteforsk and Professor at UiO, a report based on the workshops is being prepared for the Ministry of Digitalisation and Public Governance.

# 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.

*NMBU is proud of Skatteforsk's achievements, which are vital for our sustainability mission. As a leading research center in tax and economics, Skatteforsk delivers impactful, high-quality research. Their success, including seven new grants and a prestigious FRIPRO grant, highlights their growing influence. Skatteforsk's work is essential for NMBU, enhancing our efforts in social and economic sustainability and promoting fairness.*

*Siri Fjellheim, Rector of NMBU*

### NOTES

In 2024 we launched the "[Skatteforsk Notes Series](#)" aiming to deliver timely, research-based input on pressing policy questions and topics of broad public interest.

The series provides accessible analysis rooted in academic work, with the goal of informing both public debate and policymaking. In its inaugural year, the series featured three contributions: an overview of economic inequality in Sweden, a summary of Skatteforsk's 2024 public hearings responses in Norway, and an analysis of how firms in Denmark, Germany, and Norway navigated the Covid-19 crisis. These Notes exemplify Skatteforsk's commitment to bridging research and policy.

### PARTICIPATION IN PUBLIC HEARINGS IN 2024

During 2024, Skatteforsk participated in ten public hearings on tax-related topics. These hearings addressed critical issues such as beneficial ownership transparency, circular economy legislation, and international taxation of aquaculture. As part of Skatteforsk's Notes Series, an overview of all public hearing answers was published.

Our participation in these hearings illustrates how Skatteforsk integrates academic research into public policy processes, offering well-founded perspectives aimed at promoting transparency, fairness, and efficiency in Norway's tax system. The responses were prepared collaboratively by experts from Skatteforsk and NMBU's communication department.



## DIALOGUE MEETINGS

Throughout 2024, the Skatteforsk team hosted 15 dialogue meetings with government agencies, politicians, ministries, and international organizations, among others with the Norwegian Tax Administration, Norad, The Norwegian Ministry of Finance, the Confederation of Norwegian Enterprise, the International Institute for Sustainable Development, and the Council of Ethics of the Norwegian Sovereign Wealth Fund.



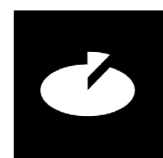
© Skatteforsk

During these meetings, Skatteforsk members present relevant research results and policy suggestions while policymakers or practitioners present overview of some of their current work and future knowledge needs.

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



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The Norwegian Tax Administration



International Institute for Sustainable Development

## CASE: BENEFICIAL OWNERSHIP REGISTRY IN NORWAY

After a decade-long wait, Norway finally implements a beneficial ownership registry. The registry, approved by parliament nearly a decade ago, is now being implemented. Despite last-minute efforts to restrict access, the registry remains open to researchers, journalists, and civil society.

When the Ministry of Finance proposed restricting access in a public hearing, Skatteforsk took two key actions. First, Annette Alstadsæter published an op-ed advocating for transparency. Second, Skatteforsk formally responded to the hearing, reinforcing the arguments from the op-ed.

As a result, these arguments were widely cited in newspaper articles, op-eds, and other hearing responses.

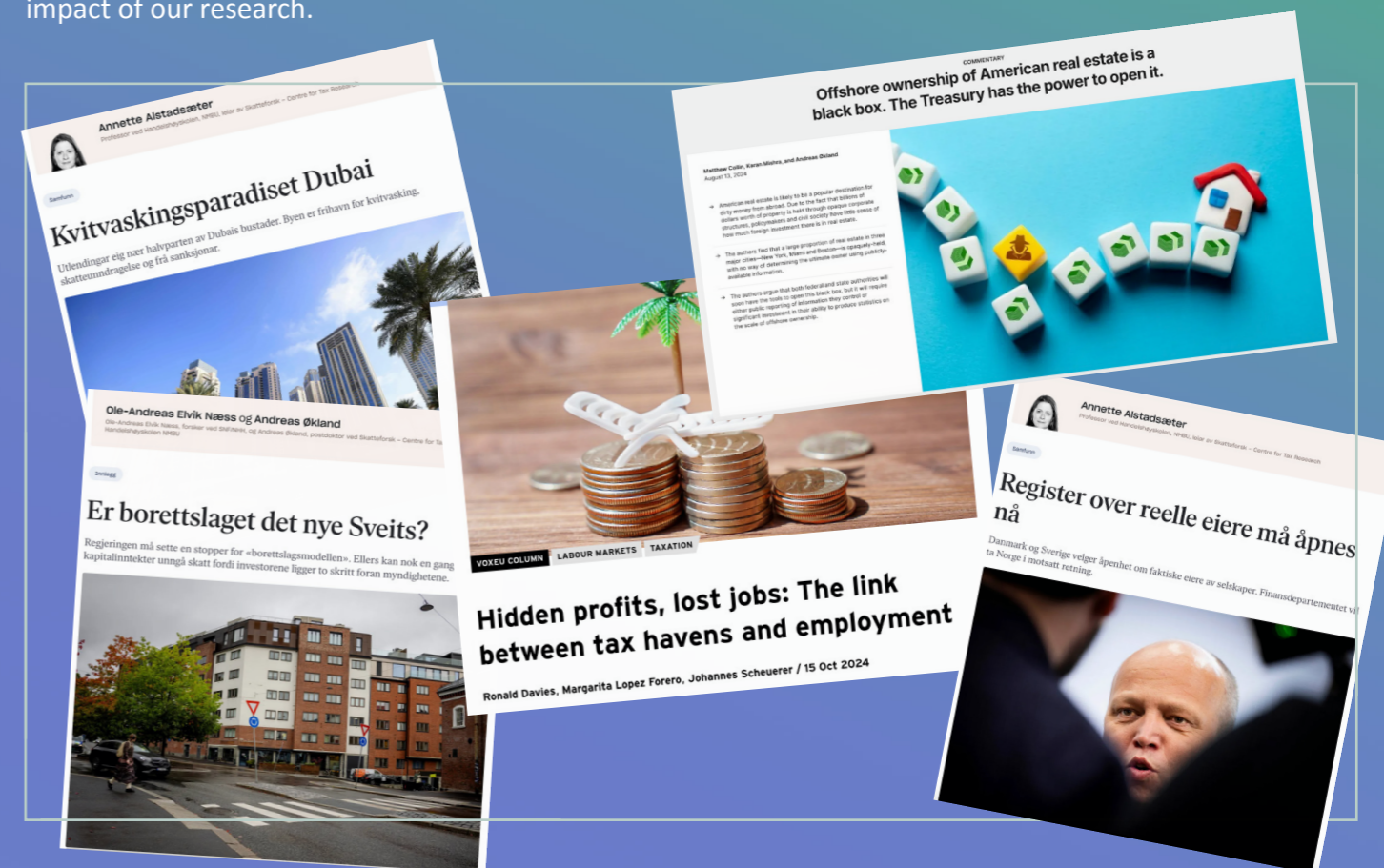
Following sustained media attention and calls to uphold corporate transparency, the government reversed its stance. The Minister of Finance affirmed, “Media, civil society organizations, and higher education institutions should, by law, have access to the registry...”

DN, Norway’s largest business newspaper, called the reversal “long overdue,” highlighting Skatteforsk’s firm stance that stock ownership information should remain public.

# PUBLIC OUTREACH

*In 2024, Skatteforsk members wrote 3 popular science articles and 15 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 over 250 presentations.*

Almost half of them were given at academic conferences and the remaining ones were given to users such as ministries’ staff, tax administration officials, non-governmental organizations, and private actors such as banks.

On 20 November 2024, in the Paris’ headquarters of the Organization for Economic Co-operation and Development (OECD) Skatteforsk participated in the workshop ‘Tax Policy Analysis and Tax Statistics’. Professor Annette Alstadsæter held a presentation titled ‘The Firm as a Tax Shelter – Tax Arbitrage, Retained Earnings, and the Illusion of Individual Inequality’ to more than 50 representatives from tax administrations and finance ministers of 37 countries from the Global North and South who gathered to discuss in response to growing attention to tax and inequality and the taxation of high-net-worth individuals HNWI. Taxing HNWI involves both domestic and international challenges and OECD members have expressed concerns about increasing cross-border mobility and the risk of intensifying personal tax competition among countries.

During 2024, Skatteforsk's work and its researchers were mentioned over 1,000 times in written media (both online and print) across more than 90 countries.

## NORWAY

### Fikk knallhard kritikk for hemmelighold – nå snur regjeringen

Regjeringen gjør helomvending om offentlighetens innsyn i registeret for alle og reelle eiere av norske selskaper. – Jeg er glad regjeringen snur, sier SV.



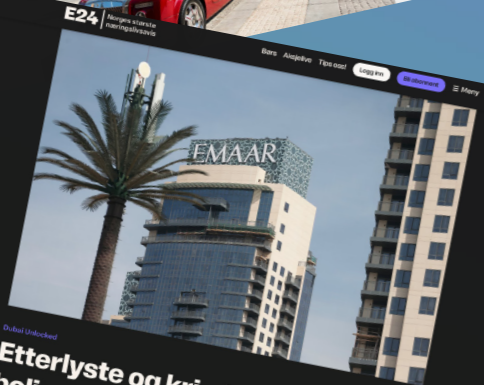
### Kaski (SV) etter avsløring: – Forventer at Oljefondet selger seg ut



### Graveprosjekt viser hvordan kriminelle hvitvasker penger i Dubai



### Etterlyste og kriminelle kjøpte boliger hos Dubais største utbygger



## ABROAD

### Corporate tax take likely to evolve from win-win of recent years

An increasingly mature multinational sector, our reliance on a few big companies and changes in global tax rules will all affect future tax revenue



**LATEST STORIES >**  
 Russian Press wins Republic of Congo's tax prize  
 European retaliation to Trump tariffs will be 'negative' for its economies, warns Lagarde  
 Canada's 'worth \$2.2tr' added to Co Domet  
 Trump's tariff announcement: EU and Ireland brace as US president to impose measures today  
 Grauborn to acquire HBS firm for \$31.6m

### Economía

### Apple y el saqueo fiscal en la UE

La sentencia del TJUE que condena a la empresa de la manzana a pagar 14.300 millones por impuestos no satisfechos a Irlanda es una muy buena noticia para los europeos



### Dubai unlocked: Inside the secret billionaire hideaways

Forbes investigated and mapped out the multimillion-dollar homes of CZ, Mukesh Ambani and the emirate's other ultra-rich property owners.



### Những nền kinh tế có nhiều tài sản ở nước ngoài nhất

Các các nhà và doanh nghiệp chuyển tiền ra nước ngoài vì nhiều lý do như tìm kiếm cơ hội đầu tư, giảm thiểu gánh nặng thuế và bảo vệ tài sản tại các khu vực pháp lý có thuế suất thấp hoặc miễn thuế...



# EVENTS HIGHLIGHTS

Skatteforsk hosted in total 34 events in 2024, including 4 international academic conferences in cities such as Oxford, Prague, Washington, and Venice, in collaboration with leading academic institutions.

At NMBU, Skatteforsk continued its academic tax seminars. By the end of 2024 we had hosted ten seminars with invited speakers from a variety of institutions. The seminars, which take place in a hybrid format, were attended in different occasion by external participants from Norwegian public institutions.

## SKATTEFORUM 2024

In 2024, Stavanger served as the host city for Skatteforum, Norway's premier annual conference on tax research. Organized as a collaborative platform, Skatteforum brings together researchers, tax administration representatives, ministry officials, and civil society to foster knowledge exchange and policy discussions.

A highlight of this year's event was the Skatteforsk Lecture, delivered by Professor Nadine Riedel from the University of Münster. Her keynote address, "International Taxation – Quo Vadis?", provided valuable insights into the evolving global tax landscape and the challenges ahead.



Throughout the two-day conference, participants engaged with presentations on cutting-edge research, addressing both taxation and broader economic topics. The event also featured two panel discussions. In the first, experts Ron Davies, Nadine Riedel, and Naomi Feldman provided perspectives on the peer-review process and shared key insights for researchers seeking to publish in leading journals. The second panel discussion examined

the future of international tax collaboration, with Nadine Riedel, Nina Schanke Funnemark, and Andreas Fjeldskår offering their perspectives on the opportunities and challenges of strengthening cooperation in global taxation.

As part of our continued engagement with the broader economic policy discourse, the conference concluded with two featured sessions at the KåKånomics Festival. The first addressed economic crime detection and enforcement, with Økokrim Director Pål K. Lønseth, Director of Skatteetaten Nina Schanke Funnemark, and Professor Annette Alstadsæter sharing their insights in a discussion moderated by Vidar Ivarsen, debate editor at Dagens Næringsliv. The second was an in-depth conversation between Ron Davies and Arun Advani, exploring how tax policy can play a role in breaking wealth dynasties and reducing wealth concentration over generations. Both sessions attracted strong attendance and fostered important discussions on financial regulation and wealth distribution.

We extend our sincere appreciation to KåKånomics for hosting these valuable conversations and to all participants for their engagement. As Skatteforum continues to grow, we remain committed to fostering high-quality research, policy dialogue, and international collaboration in the field of taxation. We thank all attendees, speakers, and organizers for making Skatteforum 2024 a resounding success.

## ATLAS UPDATES

On the 14th of November 2024, the updated datasets of the Atlas of the Offshore World were presented in a webinar attended by more than 50 experts on tax research and policy, from more than 20 countries. The Atlas of the Offshore World was launched in October 2023. It is a joint initiative of the EU Tax Observatory and Skatteforsk – Centre for Tax Research, funded by the Norwegian government. Divided in four datasets, the Atlas is a global data repository that sheds light on how multinational enterprises shift profits, the scope of hidden wealth in offshore destinations, and how capital and labour are taxed around the world.

# BUDGET

In 2024, Skatteforsk secured new funding for innovative research projects focused on tackling tax evasion, illicit financial flows, and money laundering. These new grants will enable the development of better methods to detect and combat harmful financial practices, while expanding the toolkit available to public agencies.

The newly funded projects will investigate emerging global financial vulnerabilities, from cross-border tax avoidance to the role of financial intermediaries in facilitating illicit flows. By collaborating with government agencies and leveraging large-scale datasets, Skatteforsk aims to offer evidence-based insights for policymakers seeking to close regulatory loopholes and implement more effective sanctions.

The new projects have a total budget of over 30 million Norwegian kroners and are funded by the Research Council of Norway, The Nordic Tax Research Council, NordForsk, the Finance Market Fund and the Ministry of Justice and Public Security.

## EXPENDITURES

Staff costs and overhead	15.48 MNOK
Operating Costs	2.46 MNOK
Funds allocated to partners	4.27 MNOK
<b>Total</b>	<b>22.2 MNOK</b>

## FUNDING

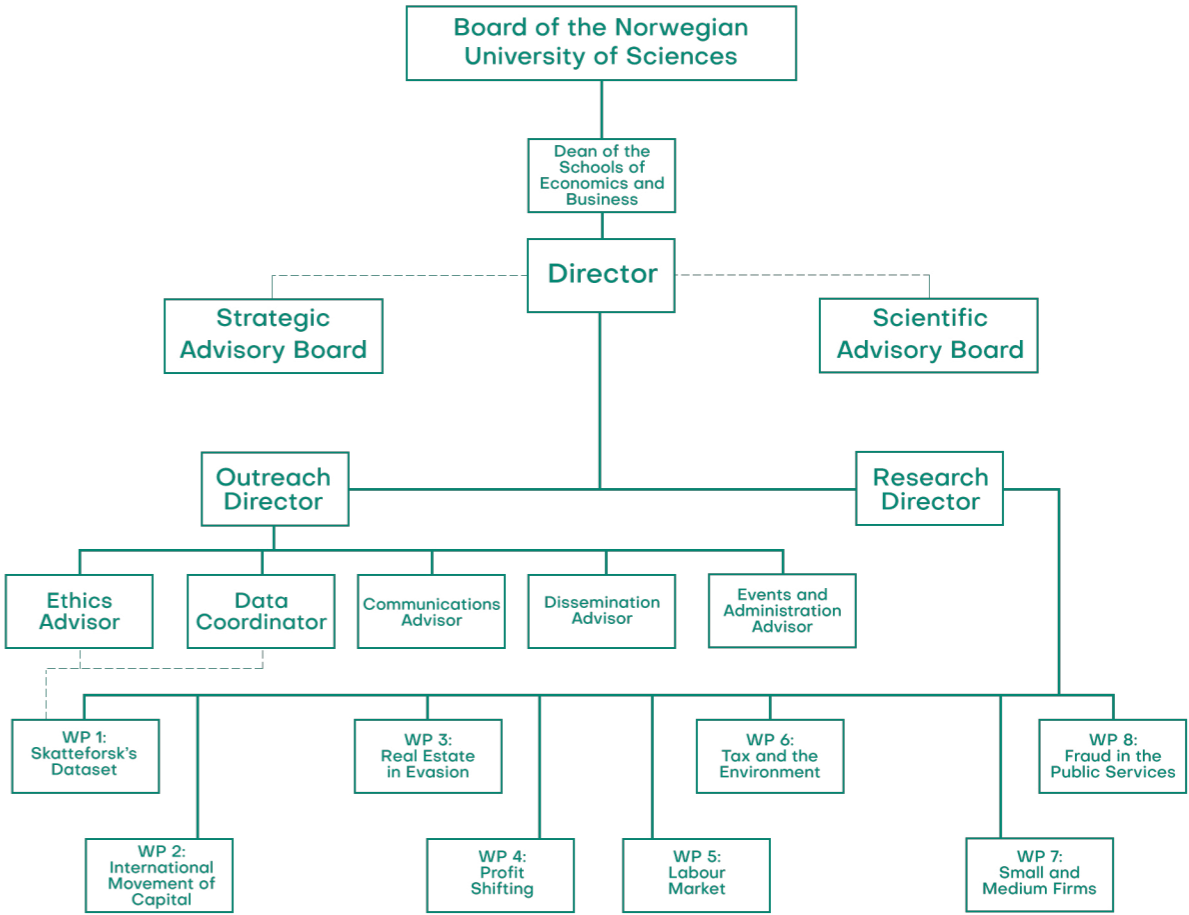
Research Council of Norway	14.01 MNOK
Norwegian Agency for Development Cooperation	2.29 MNOK
NMBU Own Financing	4.34 MNOK
Finance Market's Fund	0.41 MNOK
<b>Total</b>	<b>21 MNOK</b>

Due to varying disbursement procedures between donors, funding is slightly lower than expenditures for the 2024 fiscal year. However, this difference has been offset in 2025.



# ORGANIZATIONAL

# CHART



## ADMINISTRATION

Director: **Annette Alstadsæter**  
 Research Director: **Ron B. Davies**  
 Outreach Director: **Hector Ulloa**  
 Ethics Advisor: **Rani Lill Anjum**  
 Data Coordinator: **Dinara Alpysbayeva**  
 Communication Advisor: **Benjamin Gøtestam**  
 Dissemination Advisor: **Noé Mendoza**  
 Events and Administration Advisor: **Agnes Kovago**

## 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

**Casper Claudi Rasmusen**, Dean, School of Economics and Business, NMBU

Observers:

Norwegian Tax Administration and Norwegian Ministry of Finance.

## SCIENTIFIC ADVISORY BOARD

**Michael Keen**, Professor, Tokyo University,

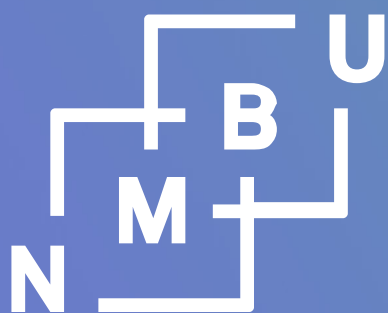
**Naomi Feldman**, Professor, Hebrew University of Jerusalem

**Nadine Riedel**, Professor, University of Münster

**Michael Devereux**, Professor, University of Oxford

\* Gry Hege Ahlgren had to resign due to her appointment as a district court judge. Professor Arun Advani (University of Warwick and LSE) took over her place starting from 2025.





Skatteforsk  
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