Curriculum Vitae
Professor Guttorm Schjelderup

General

Department of Business and Management Science, Norwegian School of Economics

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Date of birth: January 15, 1961
Citizenship: Norwegian

Academic qualification

Dr. oecon (PhD)	1991	Norwegian School of Economics
Siviløkonom	1955	Norwegian School of Economics

Employment (shortened)

Principal current position	Director, Norwegian Center for Taxation
2006 -	Professor, Department of Business Economics and Management Science, NHH
1/2000 - 6/2006	Professor Economics Department, NHH
1992 - 2000	Associate professor, NHH
1987 – 1990	The World Bank (Young Professionals Program)

Public service (shortened)

2013-2014	Member, Norwegian Tax Committee (NOU 2014:19 Kapitalbeskatning i en internasjonal økonomi)
2008 - 2009	Head of Capital Flight Comittee (NOU 2009:13 Tax Havens and Development)
2005 - 2006	Head of the Shipping Tax Committee (NOU 2006:4 Rederiskatteutvalget)
1995 – 1996	Member, Property Tax Committee (NOU 1996:20 Ny lov om eiendomsskatt)

Publications in peer reviewed international journals

1. Gavrilova-Zoutman, E. and G. Schjelderup, 2003*. Crime Havens: Tax Planners and Financial Institutions Rub Shoulders with Criminals.* In **Handbook on the Economics of Tax Havens** (edited by Arjen Lejour and Dirk Schindler)**,** Elgin Publishers (forthcoming)
2. Janeba, E. and G. Schjelderup, 2023. *The global minimum tax raises more revenues than you think, or much less***.** **Journal of International Economics** (forthcoming)
3. Schjelderup, G. and F. Stähler, 2023. *The Economics of the Global Minimum Tax. .* **International Tax and Public Finance** (forthcoming).
4. Gresik, T., and G. Schjelderup, 2023. *Transfer pricing under global adoption of destination-based cash-flow taxation.* **International Tax and Public Finance** (forthcoming).
5. Bjerksund, P., & Schjelderup, G., 2022. *Investor asset valuation under a wealth tax and a capital income tax.* **International Tax and Public Finance**, 29(4), 873-889.
6. Goldbach, S., Møen, J., Schindler, D., Schjelderup, G., and G. Wamser, 2021. *The tax-efficient use of debt in multinational corporations*. **Journal of Corporate Finance** vol 71, 102-119 https://doi.org/10.1016/j.jcorpfin.2021.102119
7. Schjelderup, G., and F. Stahler, 2021. *Investor-State Dispute Settlements and Multinational Firm Behavior*. **Review of International Economics,** 1-12. *https://doi.org/10.1111/roie.12532*
8. Møen, Jarle., Schindler, Dirk, Schjelderup, Guttorm and Tropina Bakke, Julia, 2019. International Debt Shifting: *The Value Maximizing Mix of Internal and External Debt*. **International Journal of the Economics of Business***, vol 26 (3), 431-465.* https://doi.org/10.1080/13571516.2019.1599189
9. Juranek, S,. D., Schindler and G., Schjelderup, 2018. *Transfer Pricing Regulation and Taxation of Royalty Payments, 20 (1), 67 – 84.* **Journal of Public Economic Theory**.
10. Gresik, T., D. Schindler, and G., Schjelderup, 2017. *Immobilizing Corporate Income Shifting: Should it be Safe to Strip in the Harbor* **Journal of Public Economics** 152, 68 – 78. (ABS 3)
11. Brekke, K.R., A.J, Garcia-Pires, D., Schindler and G., 2017. Capital Taxation and Imperfect Competition: ACE vs. CBIT. **Journal of Public Economics** 147, 1 – 15.
12. Schindler, D, and Schjelderup, G. 2016. *Transfer pricing and debt shifting in multinationals.* **International Journal of the Economics of Business** Vol. 23 Issue 3, p263-286.
13. Schjelderup, G. 2016. *Secrecy Jurisdictions*. **International Tax and Public Finance** 23(1), 168-189
14. Schjelderup, G. 2016. *The tax sensitivity of debt: A review*. **International Journal of the Economics of Business** 23 (1), 109-123.
15. Pires, A.,G., and G. Schjelderup, 2016. *How Panama Became a Tax Haven- The Laws Behind the Pana-monium*. **Foreign Affairs**, April, 12.
16. Schjelderup, G. 2015. *Taxing mobile capital and profits: The Nordic Welfare States*. **Nordic Economic Policy Review** 2, 91-114
17. Kind, H.J, G., Schjelderup, and F., Stähler, 2013. *Newspaper Differentiation and Investments in Journalism: The Role of Tax Policy*. **Economica** 80, 131-148.
18. Øystein, F., Kind, H.J. and G., Schjelderup, 2012. *Ad Pricing by Multi-Channel Platforms: How to Make Viewers and Advertisers Prefer the Same Channel?* **Journal of Media Economics** 25, 133-146.
19. Schindler, D., and G. Schjelderup, 2012. *Debt Shifting and Ownership Structure.* **European Economic Review** 56, 635-647.
20. Jensen, S., and G. Schjelderup, 2011. Indirect taxation and tax incidence under nonlinear pricing. **International Tax and Public Finance** 18 (5) 519-532.

21. Runkel, M. And G. Schjelderup, 2011. *On the Choice of Apportionment Factors under Formula Apportionment.* **International Economic Review**, vol. 52, No. 3.
22. Møen, J., Schindler, D., and Schjelderup, G. 2011. *Capital structure and international debt: A comment.* **Beta** 24(2), 132-141
23. Schindler, D. And G. Schjelderup, 2010. *Profit shifting in two-sided markets.* **The International Journal of the Economics of Business** 17 (3), 353-363.
24. Kind, H.J., Koethenburger , M., and G. Schjelderup, (2010). *Tax Responses in Platform Industries.* **Oxford Economic Papers** 62, 764 -783.
25. Nielsen, S.B. Raimondos-Møller, P., and G., Schjelderup, 2010. *Company Taxation and Tax Spillovers: Separate Accounting versus Formula Apportionment.* **European Economic Review** 54, 221-232.
26. Schindler, D. And G. Schjelderup, 2009. *Harmonization of Corporate Tax Systems and its Effect on Collusive Behavior."* **Journal of Public Economic Theory**, 11(4), 599-621.
27. Kind, H.J., Koethenburger, M., and G. Schjelderup, 2009. *On Revenue and Welfare Dominance of Ad Valorem Taxes in Two-Sided Markets.* **Economic Letters** 104, 86-88.
28. Janeba, E., and G. Schjelderup, 2009. *The Welfare Effects of Tax Competition Reconsidered. Politicians and Political Institutions*, **Economic Journal** 119, 1-19.
29. Klemm, A., Haufler, A. and G. Schjelderup, 2009, *Economic Integration and the Relationship between profit and wage taxes*. **Public Choice** 138, 423-446.
30. Kind, H.J., Koethenburger , M., and G. Schjelderup , 2008. *Efficiency Enhancing taxation in Two-sided Markets.* **Journal of Public Economics** 92, 1531-1539.
31. Raimondos-Møller, P., Nielsen, S.B, and G. Schjelderup, 2008*. Taxes and Decision Rights in Multinationals.* **Journal of Public Economic Theory** 10 (2), 2245-258.
32. Klemm, A., Haufler, A., and G. Schjelderup, 2008. *Redistributive taxation, multinational enterprises and economic integration.* **European Journal of Political Economy** 24, 249-255**.**
33. Panthegini, P., and G., Schjelderup, 2006. *A Real Options Approach to FDI and Tax Competition.* **International Tax and Public Finance** Volume 13, Number 6 / November, 643-660.
34. Haufler, A, Schjelderup, G, and F. Stahler, 2005. *Barriers to Trade and International Competition: The Choice of Commodity Tax base*. **International Tax and Public Finance** 12, 281-300.
35. Kind, H.J, Midelfart-Knarvik K.H., and G. Schjelderup, 2005. *Corporate Tax Systems, Multinational Enterprises, and Economic Integration*. **Journal of International Economics** 65, 507- 521.
36. Haufler, A. and G. Schjelderup, 2004. *Tacit Collusion and International Commodity Taxation.* **Journal of Public Economics** 88, issue 3-4, 591-617**.**
37. Raimondos-Møller, P., Nielsen, S.B, and G. Schjelderup, 2003. *Formula Apportionment and Transfer Pricing under Oligopolistic Competition.* **Journal of Public Economic Theory** 5(2), 417-435.
38. Eggert, W., and G. Schjelderup, 2003. *Symmetric Tax Competition under Formula Apportionment*. **Journal of Public Economic Theory** 5(2), 4-15**.**
39. Janeba, E., and Schjeldrup, G. (2003). The future of globalization: Tax competition and trade liberalization. **World Development Report**.
40. G. Schjelderup, 2002. *International Capital Mobility and the Taxation of Portfolio Investments*. **Swedish Economic Policy Review** 9(1), 111-140.
41. Bjorvatn, K. and G. Schjelderup 2002. *Tax competition and international public goods*. **International Tax and Public Finance** 8(2), 111-120.
42. Berger, H, Jensen, H., and G. Schjelderup, 2001. *To Peg or not to Peg*. **Economics Letters** 73, 161-167."

43. Osmundsen, P. Schjelderup, G., and K.P. Hagen 2000. *Personal Income Taxation and Welfare Appropriation in an Open Economy*. **Journal of Population Economics,** issue 1, vol. 14, 211-231.
44. Kind, H.J, Midelfart-Knarvik K.H., and G. Schjelderup, 2000. *Competing for Capital in a Lumpy World*. **Journal of Public Economics** 78, 253-274.
45. A. Haufler, and G. Schjelderup 2000. *Corporate Tax Systems and Cross-Country Profit Shifting*. **Oxford Economic Papers** 52, 306-325.
46. A. Haufler, and G. Schjelderup, 1999. *Corporate Taxation, Profit Shifting and the Efficiency of Public Input Provision.* **Finanzarchiv** no. 4/5 vol 56, 481-499
47. Gabrielsen, T., and G. Schjelderup, 1999. *Transfer Pricing and Ownership Structure*. **Scandinavian Journal of Economics** 101(4), 673-688.
48. Konrad, K. and G. Schjelderup, 1999. "*Fortress Building in Global Tax Competition"*. **Journal of Urban Economics** 46, 156-167.
49. Schjelderup, G., and A. Weichenrieder, 1999. *Trade, Multinationals and Transfer Price Regulations*. **Canadian Journal of Economics** 32(3), 817-34.
50. Schjelderup, G., 1999. *Multinationals and the Taxation of Foreign Source Income*. **The International Journal of the Economics of Business** 6 (1), 93-105.
51. G. Schjelderup 1998. *The Political Economy of Capital Controls and Tax Policy in a Small Open Economy.* **European Journal of Political Economy** 13(3) 543-559 (co-author Bjerksund, P.)
52. Osmundsen, P. Schjelderup, G, and K.P. Hagen, 1998. *Internationally Mobile Firms and Tax Policy*. **Journal of International Economics** Volume 45(1), 77-96.
53. Schjelderup, G, and Sørgaard, L., 1997. *Transfer Pricing as a Strategic Device for Dezentralized Multinationals*. **International Tax and Public Finance,** 4, 277 – 290.
54. Schjelderup, G., 1997. *Optimal Income Taxation and International Labour Mobility*. **Bulletin of Economic Research,** 49(4), 327-346.
55. Bjerksund, P., and G. Schjelderup, 1995. *Capital Controls and Capital Flight.* **Finanzarchiv,** 52(1), 33-42, 1995.
56. Schjelderup, G., 1993. *Optimal Taxation, Capital Mobility, and Tax Evasion.* **The Scandinavian Journal of Economics** 95 (3), 377-386.
57. Schjelderup, G., 1992. *Investment Incentives and International Tax Paradoxes*. **Public Finance** 47 (3), 476 – 486.

Selected publications in peer reviewed Norwegian Journals and books:

1. Janeba, E. og G. Schjelderup (2024). Pilar 2: Den globale minsteskatten. Samfunnsøkonomen (kommer)
2. Bjerksund, P., G. Schjelderup og F. Zoutman (2023). Skatteutvalget og skatt på kapitalinntekter, Samfunnsøkonomen 137 (2), 5-13.
3. Bjerksund, P., G., Schjelderup og Floris Zoutman, 2023. Skatteutvalget og skatt på kapitalinntekter. *Samfunnsøkonomen* (kommer)
4. Bjerksund, P., og G., Schjelderup, 2022. Kapitalverdimodellen: Nøytral skatt på aksjeavkastning og formue. S*amfunnsøkonomen* nr. 6, 20-31.
5. Bjerksund, P., og G., Schjelderup, 2022. Investors utbyttebeslutning og formuesskatt. S*amfunnsøkonomen* nr. 2, 27-34.
6. Bjerksund, P., og G., Schjelderup, 2021. Skattefrie inntekter i aksjeselskap. S*amfunnsøkonomen* nr 5, 52-56.
7. Bjerksund, P., og G., Schjelderup, 2021. Aksjonærmodellen og fritaksmetoden: Et to-hodet troll. *Samfunnsøkonomen* nr. 4, 43-52
8. Bjerksund, P., og G., Schjelderup, 2021.: Er den norske aksjonærbeskatningen nøytral? *Samfunnsøkonomen* nr. 4, 53-63.

9. Schjelderup, G., og K., Sævold, 2021. I sentralbankens blindsoner. *Internasjonal Politikk* 79 (3), 240-256**.**
10. G. Schjelderup, 2020. Skatt og digitale selskaper. *Praktisk økonomi og finans* 36 (4), 366-378.
11. Anker-Sørensen, L and G. Schjelderup, 2018*. Internasjonal skatteplanlegging – er åpenhet en utopi? Nytt Norsk Tidsskrift*, vol 35 (2).
12. Jacobsen, M.R., og Schjelderup, G., 2013*. Nye utfordringer i bedriftsbeskatningen***.** *Samfunnsøkonomen* nr 5.
13. Schjelderup, G., 2013. Form og Substans: Flernasjonale selskaper og skatteplanlegging*. Samfunnsøkonomen* nr 1.
14. Andersson, J., Lillestøl, J., Støve, B., og Schjelderup, G., 2013. Hva vet vi om dem som skjuler inntekt og formue i skatteparadis. *Magma* nr 1.
15. Schjelderup, G., 2011, Sekretessejurisdiksjoner, korrupsjon og økonomisk kriminalitet. *Praktisk Økonomi & Finans* vol 27(4).
16. Schjelderup, Guttorm (2001) Finanspolitiske utfordringer i en åpen økonomi, i: Tranøy, Bent S og Ø. Østerud (red.) Mot et globalisert Norge? s. 246-268, Oslo, Gyldendal.
17. Schjelderup, G., 1994. Kapitalbeskatning i en åpen økonomi. *Norsk Økonomisk Tidsskrift* 107, 79-100.
18. Schjelderup, G.,1994. Skattepolitikk og kapitalmobilitet: Er velferdsstaten i fare*? Norsk økonomisk tidsskrift***,** 108, 245-270.

Fields of interest

Public Finance	Capital Taxation, Corporate taxation, Risk-taking and Taxation, Base Erosion and Profit Shifting by Multinationals, Redistribution, Public Goods Provision, Two-sided Markets, Media economics
Law and Economics	Tax Havens, Corruption, Tax Compliance
Economic Policy	Corporate Tax Reform, Investor State Dispute Settlements, Welfare Society

Editorial Services and Refereeing Service .

1997 –	Editorial board, International Tax and Public Finance
2005 – 2006	Editor FinanzArchiv
2004 – 2005	Editor, samfunnsøkonomen/Økonomisk tidsskrift

Ad hoc refereeing (shortened)

American Economic Review, Canadian Journal of Economics, Economic Journal, European Economic Review, FinanzArchiv, International Economic Review, International Fiscal Studies, International Tax and Public Finance, Journal of Economics & Management Strategy, Journal of the European Economic Association, Journal of Public Economics, Journal of Public Economic Theory, Journal of International Economics, Journal of Urban Economics, National Tax Journal, Oxford Economic Papers, Review of Economic Studies, Scandinavian Journal of Economics.

Activities and Membership (shortened) .

Since 2016	Advisory Board International Tax and Public Finance,
Since 2014	Member of the scientific board MaTax Mannheim
Since 2009	International Research Fellow, Oxford University Center for Business Taxation

Since 1992 CESifo Research Network Fellow