

NFS

Norwegian Fiscal Studies

Skatteforum 2025, 23–24 June, is held at Holmen Fjordhotel, Slemmestadveien 64, 1394 Nesbru. We will start with lunch at 12:00. Program starts at 13:00.

Day 1: 23rd of June

Time	Presenter	Title
13:00–13:15	Gaute Torsvik (UiO)	Welcome and Updates from NFS.
13:15–13:30	Annette Alstadsæter (NMBU)	Updates from Skatteforsk.
13:30–14:00	Theresa Bührle (NHH)	Inheritance Taxes and Family Firms in Germany.
14:00–14:30	Ole-Andreas Elvik Næss (NHH)	Never-Realized Capital Gains.
14:30–14:45	Break	
14:45–15:15	Snorre Skagseth (SSB)	Predicting Behavioral Effects of Tax Policy by External Evidence.
15:15–15:45	Eivind Bjørkås (NMBU)	Tax Incidence in a Rule-Based Market: The Norwegian Wine Monopoly as a “Natural Laboratory”.
15:45–16:15	Ragnhild Schreiner (UiO)	Taxing Labor: Firm Automation, R&D and the Labor Share.
16:15–16:30	Break	
16:30–17:30	Marius Ring (UT-Austin), James R. Hines (UMich), Yvette Lind (BI), Michael Riis Jacobsen (FinDep)	Round Table Discussion: Taxing Firms and Owners in a Risky World.
18:00	Aperitif	
19:00	Dinner	

Day 2: 24th of June

09:00–10:00	James R. Hines (UMich)	Taxing Businesses and Their Owners (Keynote)
10:00–10:15	Break	
10:15–10:45	Kristoffer Berg (Cambridge Univ.)	Taxing Corporate or Shareholder Income?
10:45–11:15	Morten Håvarstein (UChicago/UiO)	Optimal Taxation with Income Effects.
11:15–11:45	Yaroslav Chechel (NMBU)	Plugging the Holes in Capital Gains Taxation: Policy Solutions and Empirical Evidence.
11:45–12:00	Break	
12:00–12:30	Johannes Scheuerer (NMBU)	Tax Noncompliance Penalties: Evidence and Optimality.
12:30–13:00	Andreas M. F. Andersen (UiO)	Tax Enforcement Interventions for Improving VAT Compliance.
13:00–	Lunch – End of Workshop	