

# Final report

## Project information and reporting objectives

### Project information

<b>Project number:</b>	351763
<b>Project title:</b>	2nd Tax Transparency Conference
<b>Activity / Programme:</b>	FINANSMARKED
<b>Project manager:</b>	Casi-Eberhard, Elisa
<b>Project owner:</b>	Institutt for foretaksøkonomi, NORGES HANDELSHØYSKOLE
<b>Project period:</b>	2024.01.01 - 2025.01.01

### Reporting objectives

- |   |                       |
|---|-----------------------|
| 1. <b>Main page of the progress report:</b> Update progress report up to project completion date.   | <b>Completed</b>      |
| 2. <b>Final accounts:</b> Give a summary of the financial status of the project   | <b>Completed</b>      |
| 3. <b>Outcomes and impacts:</b> I understand that the information entered into the field for Outcomes and impacts will be made publicly accessible* | <b>Completed</b>      |
| 4. <b>Results report:</b> Attach results report   | <b>Completed</b>      |
| 5. <b>Special reports:</b> Any requests for special reports must be fulfilled. Have special reports been submitted?                                 | <b>Not applicable</b> |
| 6. <b>Final data management plan:</b> Has the final data management plan been uploaded?   | <b>Not applicable</b> |

## Final accounts

### Actual cost plan (Amount in NOK 1000)

Account	2025	2024	Total sum
Payroll and indirect expenses	0	16	16
Procurement of R&D services	0	0	0
Equipment	0	0	0
Other operating expenses	0	170	170
<b>Sum</b>	0	186	186

### Actual cost code (Amount in NOK 1000)

Account	2025	2024	Total sum
Trade and industry	0	0	0
Research institutes	0	0	0
Universities and university colleges	0	186	186
Other sectors	0	0	0
Abroad	0	0	0
<b>Sum</b>	0	186	186

### Actual funding plan (Amount in NOK 1000)

Account	2025	2024	Total sum
The Research Council	0	30,000	30,000
Own financing	0	0	0
Public funding	0	80	80
Private funding	0	0	0
International funding	0	76	76
Deviation	0	29,970	29,970
Deviation basis	0	186	186
<b>Sum</b>	0	30,156	30,156

## Comment

International funding comes from TRR 266 Accounting for Transparency Collaborative Research and Center and Fair Tax Foundation

Public funding comes from SNF (Samfunns- og næringslivsforskning AS), Centre for Ethics and Economics and Norwegian Centre for Taxation

## Impacts and effects

### Anticipated outcomes and impacts - from the grant application form

The idea behind the event is to bring together different stakeholders' perspective on the effectiveness of tax transparency. The overall aim is to learn from past initiatives demanding more disclosure of tax data and set the future direction in the field. Tax transparency is here to stay and it is important how to make it most effective to ensure a reduction of tax avoidance and evasion while minimizing the costs of such initiatives for companies and individuals (especially in terms of privacy and compliance costs).

The event is part of a core research agenda at NoCeT (Norwegian Center for Taxation). The benefits and drawbacks of tax transparency is among the topics that NoCeT researchers work on. The event represents an important dissemination channel for the research outputs at NoCeT and a precious occasion to collect insights from industry and policymakers so as to better assess which future direction research in the field should take.

### Achieved and potential outcomes and impacts - based on the project results

#### Impact

We invested a significant amount of time in promoting the conference. NoCeT, TRR266 Accounting for Transparency and Fair Tax Foundation have been all very active in promoting the event within the network and through social media (Twitter and LinkedIn). Thanks to this, we had more than 100 registered participants (around 50 on campus and the remaining online) which included senior and junior researchers, industry, NGOs and policymaker representatives (especially several representatives from the tax authorities and head of tax department in large international companies). The conference took place on campus but in a hybrid format (it was also streamed live via zoom).

#### Key takeaways

Overall last decades witness the launched of several tax transparency initiatives, new ones are becoming reality like the global framework for reporting on crypto assets or the EU reporting duty on real time VAT transactions. This has been thanks to on the one side regulatory trends and on the other side pressure from stakeholders like the general public and NGOs also incentivized voluntary disclosure of tax affairs. More tax information is needed (especially on real estate), it needs to be collected faster (more real time data) and it needs to be high quality (improvements are needed especially on beneficial ownership information). But we also need a balance between creating a overcomplex and costly system for taxpayers (more harmonization across reporting standard is crucial) and ensuring that all important information are collected from companies, individuals and intermediaries.

#### Dissemination:

The NHH media team wrote an article about the conference which has been disseminated through social media and received significant attention. The article is here: <https://www.nhh.no/en/nhh-bulletin/article-archive/2024/december/how-tax-transparency-can-shape-fairer-financial-systems/>

We shared it for example through our LinkedIn account and achieved significant engagement (we have more than 50 likes within the first 24 hours and it was reposted 8 times with several comments). The organizing institutions received tremendous visibility through this conference, and this event enabled us to position as a leader in the discussion around the topic of tax transparency. We are very grateful for the received funds.

## Results - Summary

### Uploaded results - summary

**Original filename:** Tax Transparency Conference Report 2024.pdf

**File reference:** RESULTAT\_Sluttrapport11886010.pdf

### Message to the Research Council of Norway

## Special reports

Comment

Uploaded file

## Final data management plan

Uploaded final data management plan

## Progress report

### Project information and reporting objectives

#### Project information

<b>Project number:</b>	351763
<b>Project title:</b>	2nd Tax Transparency Conference
<b>Activity / Programme:</b>	FINANSMARKED
<b>Project manager:</b>	Casi-Eberhard, Elisa
<b>Project owner:</b>	Institutt for foretaksøkonomi, NORGES HANDELSHØYSKOLE
<b>Project period:</b>	2024.01.01 - 2025.01.01
<b>Report period:</b>	2024.01.01 - 2025.01.01

#### Reporting objectives

1. **Popular science presentation:** I understand that the text of the popular science presentation will be made publicly available\* **Yes**
2. **Results:** Has information on publications been provided? **Yes**
3. **Performance indicators:** All results data that have emerged from the project are to be reported. Has this been done? **Yes**
4. **Fellowship grants:** Information regarding all fellowship grants must be complete and correct. Have you updated the man-months and other information for each fellowship-holder? **No**
5. **International cooperation:** The extent of international cooperation is to be indicated. Has any international cooperation taken place during the report period? **No**
6. **Special reports:** If any requests for special reports have been put forth by the case officer at the Research Council, these must be fulfilled. **No**

## Popular science presentation

### Popular science presentation (Norwegian)

Unndragelse og unngåelse av skatt er et globalt problem som fratar regjeringer og samfunnet som helhet betydelig inntekt som er nødvendig for å finansiere offentlige goder. OECD argumenterer at åpenhet om skatt er et nøkkelverktøy for å takle skatteunndragelse og -unngåelse. Som et resultat har flere initiativ for skattetransparens blitt lansert. I tillegg til politikere krever også investorer nå økende åpenhet om skatteinformasjon. Siden skatt representerer en stadig viktigere del av selskapets bærekrafts-agenda, er dette i tråd med aksjeeieres generelle fokus på selskapets initiativ for miljø, sosiale forhold og styring (ESG). Representanter fra akademia, og industri og regjeringen vil komme sammen for å diskutere fordelene og begrensningene ved eksisterende initiativ for skattetransparens og hvordan fremtiden for åpenhet rundt skatt vil se ut.

### Popular science presentation - Updated (Norwegian)

NoCeT og NHH arrangerte den andre konferansen om skattemessig åpenhet, som var i samarbeid med TRR266 Accounting for Transparency og Fair Tax Foundation. Arrangementet fant sted 3. desember 2024. Unndragelse og unngåelse av skatt er et globalt problem som fratar regjeringer og samfunnet som helhet betydelig inntekt som er nødvendig for å finansiere offentlige goder. OECD argumenterer at åpenhet om skatt er et nøkkelverktøy for å takle skatteunndragelse og -unngåelse. Som et resultat har flere initiativ for skattetransparens blitt lansert. I tillegg til politikere krever også investorer nå økende åpenhet om skatteinformasjon. Siden skatt representerer en stadig viktigere del av selskapets bærekrafts-agenda, er dette i tråd med aksjeeieres generelle fokus på selskapets initiativ for miljø, sosiale forhold og styring (ESG). Representanter fra akademia, og industri og regjeringen kom sammen for å diskutere fordelene og begrensningene ved eksisterende initiativ for skattetransparens og hvordan fremtiden for åpenhet rundt skatt vil se ut.

Beskrivelsen av arrangementet er tilgjengelig på NHHs nettside, her: <https://www.nhh.no/en/calendar/business-and-management-science/conference-on-tax-transparency/>

Her er lenken til konferanseprogrammet: <https://www.nhh.no/globalassets/centres/nocet/seminars-and-events/2024/program-2nd-conference-on-tax-transparency.pdf>

### Popular science presentation (English)

Tax avoidance and evasion is a global problem which deprives governments and society as a whole of the substantial revenue highly needed to finance public goods. As stated by the OECD, tax transparency is a key policy tool to tackle tax evasion and avoidance. As a result, several tax transparency initiatives have been launched. Beyond policymakers also investors are increasingly demanding more disclosure of tax information. This is in line with the overall focus of shareholders on company's environmental, social, and governance (ESG) initiatives since tax represents an increasingly important component of a company's ESG agenda. Speakers from academia, industry, and government will come together to discuss the benefits and limits of existing tax transparency initiatives and how the future of tax transparency will look like.

### Popular science presentation - Updated (English)

NoCeT and NHH organized the second tax transparency conference, which was a joint with TRR266 Accounting for Transparency and Fair Tax Foundation. The event took place on December 3, 2024. Tax avoidance and evasion is a global problem which deprives governments and society as a whole of the substantial revenue highly needed to finance public spending. As stated by the OECD, tax transparency is a key policy tool to tackle tax evasion and avoidance. As a result, several tax transparency initiatives have been launched. Beyond policymakers also investors are increasingly demanding more disclosure of tax information. This is in line with the overall focus of shareholders on company's environmental, social, and governance (ESG) initiatives since tax represents an increasingly important component of a company's ESG agenda. Speakers from academia, industry, and government came together to discuss the benefits and limits of existing tax transparency initiatives and how the future of tax transparency will look like.

The event description is available on the NHH website, here <https://www.nhh.no/en/calendar/business-and-management-science/conference-on-tax-transparency/>

Here is the link to the conference program: <https://www.nhh.no/globalassets/centres/nocet/seminars-and-events/2024/program-2nd-conference-on-tax-transparency.pdf>

[Message to the Research Council of Norway](#)

## Results

### Category: Dissemination

Author (s)	Title	Journal/Publisher/Event	Year	ISSN /ISBN	DOI
NHH	How tax transparency can shape fairer financial systems	<a href="https://www.nhh.no/en/nhh-bulletin/article-archive/2024/december/how-tax-transparency-can-shape-fairer-financial-systems/">https://www.nhh.no/en/nhh-bulletin/article-archive/2024/december/how-tax-transparency-can-shape-fairer-financial-systems/</a>	2024		



## Performance indicators

### Dissemination measures for users

Reports, memoranda, articles, presentations held at meetings/conferences for project target groups (public sector, trade and industry, organisations)

2024	2025	Cumulative number
1	0	1

## Fellowship grants

Fellowship grants funded under the project

## International cooperation

International cooperation funded under the project (in NOK 1000)

Amount in NOK 1000

Country	2024	2025
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## Special reports

Comment

Uploaded file

# How tax transparency can shape fairer financial systems

## NHH BULLETIN



Knut Kjær, the founding chief executive officer of Norges Bank Investment Management (NBIM), and Professor Annette Alstadsæter (NMBU), Assistant Professor at NHH Elisa Casi-Eberhard who organized the conference. The Panel: Professor Caren Sureth-Sloane Professor (Paderborn University), Luise Hölscher (German Ministry of Finance), Sebastien Akbik Corporate Governance Analyst (UN PRI) and Karl Berlin Partner, Corit Advisory. Photo: Sigrid Folkestad

4 December 2024 09:52

- [Tax and Public Economics](#)
- [PhD Candidates and new researchers](#)

# How tax transparency can shape fairer financial systems



This week, NoCeT hosted the Conference on Tax Transparency, a gathering of international experts, policymakers, and industry leaders to tackle the global challenge of tax avoidance and evasion.

The discussions centered around how tax transparency can shape fairer financial systems, support governments, and align with the broader environmental, social, and governance (ESG) agendas.

## Global challenge

‘Tax avoidance and evasion represent a pressing global challenge, depriving governments and societies of the essential revenues required to fund public services and infrastructure, said [Elisa Casi-Eberhard](#).

Casi-Eberhard is an Assistant Professor at the [Department of Business and Management Science](#) and [Norwegian Centre for Taxation, NoCeT](#).



Associate Professor at NHH Arthur Stenzel (session moderator), Associate Professor at NHH Floris T. Zoutman, Knut Kjær, and Post. Doc. Jeanne Bomare from London School of Economics, moderator for the session “Individual Tax Transparency”. Photo: Sigrid Folkestad

‘Tax transparency has become a pivotal policy tool in the fight against these issues, as highlighted by the OECD. By shedding light on financial practices, transparency initiatives are helping to close the gaps that enable avoidance and evasion’.

## All stakeholders



Casi-Eberhard is an Assistant Professor at the Department of Business and Management Science and NoCeT. Photo: Sigrid Folkestad

The conference had academics, policy makers, and leaders in joint discussions on tax transparency.

‘I strongly believe that we need all relevant actors on board to have a fruitful and constructive discussion around such an important topic. I wanted to ensure that all stakeholders from industry and investors to governments, international institutions and academia could share their valuable insights and perspective on tax transparency’.

In recent decades, several tax transparency initiatives have been launched, Casi-Eberhard elaborates, and new frameworks are emerging. For example, the global reporting standards for crypto assets or the EU reporting duty on real time VAT transactions.

## **More tax information is needed**

These developments have been driven by regulatory trends and pressure from stakeholders, such as the public and NGOs, which have also incentivized voluntary disclosure of tax affairs.

# The Conference committee

Elisa Casi-Eberhard organized the conference together with Arthur Stenzel (Associate Professor at the Department of Accounting, Auditing and Law), Costanza Cincotta (PhD student at the Department of Business and Management Science), Natalia Flórez Mejía (senior executive office at the Department of Business and Management Science) and, Mahdi Tarfiei Fathabad (NHH master student).

The conference was co-organized by NHH, NoCeT, TRR 266 Accounting for Transparency, and the Fair Tax Foundation, sponsored by NHH, Centre for Ethics and Economics, SNF and Finansmarkedsfondet.

‘More tax information is needed, especially in real estate sector. It needs to be collected faster, with more real-time data and it needs to be of high quality. I think improvements are especially necessary in area of beneficial ownership information’.

But, as Casi-Eberhard concludes:

‘We need a balance between creating an overcomplex and costly system for taxpayers and ensuring that all important information is collected from companies, individuals and intermediaries’.



Participants at the Conference on Tax Transparency, which is a joint event by NHH Norwegian School of Economics and NoCeT, TRR 266 Accounting for Transparency and Fair Tax Foundation, and Assistant Professor Barbara Stage at WHU, moderator for the third session, “The Future of Tax Transparency”. Photo: Sigrid Folkestad

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## NHH Norwegian School of Economics

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Address

DECEMBER 3 2024

# 2ND CONFERENCE ON TAX TRANSPARENCY

A joint event from NHH Norwegian School of Economics & NoCeT,  
TRR 266 Accounting for Transparency and Fair Tax Foundation



ON CAMPUS AT NHH (AUD M) & ZOOM

Tax avoidance and evasion is a global problem which deprives governments and society as a whole of the substantial revenue highly needed to finance public spending. As stated by the OECD, tax transparency is a key policy tool to tackle tax evasion and avoidance. As a result, several tax transparency initiatives have been launched. Beyond policymakers also investors are increasingly demanding more disclosure of tax information. This is in line with the overall focus of shareholders on company's environmental, social, and governance (ESG) initiatives since tax represents an increasingly important component of a company's ESG agenda. Speakers from academia, industry, and government will come together to discuss the benefits and limits of existing tax transparency initiatives and how the future of tax transparency will look like. **The event on campus is by invitation only while everyone can follow the event live stream on zoom.**

## Program

### 10:30 am – 10:45 am Welcome Speech

Elisa Casi-Eberhard  
Assistant Professor, NHH Norwegian School of Economics

### 10:45 am – 12:30 pm PANEL 1 Corporate Tax Transparency

#### KEYNOTE SPEAKER:

**Knut Kjær**  
Professor II, NMBU  
Founding CEO, Norges Bank  
Investment Management

#### SESSION MODERATOR:

**Arthur Stenzel**  
Associate Professor, Norwegian School of Economics

#### PANELISTS:

**Sebastien Akbik**  
Corporate Governance Analyst,  
UN PRI

**Karl Berlin**  
Partner, Corit Advisory  
Former VP & Head of Tax, Ørsted

**Luise Hölscher**  
State Secretary,  
German Ministry of Finance

**Caren Sureth-Sloane**  
Professor, Paderborn University  
Spokesperson, TRR 266

### 12:30 pm – 1:45 pm Lunch Break

1:45 pm – 3:30 pm **PANEL 2 Individual Tax Transparency**

**KEYNOTE SPEAKER:**

**Annette Alstadsæter**  
Professor, NMBU  
Director, Skatteforsk

**SESSION MODERATOR:**

**Jeanne Bomare**  
Post-Doc, London School of Economics

**PANELISTS**

**Philip Kerfs**  
Head of International Cooperation  
Unit, Centre for Tax Policy and  
Administration of the OECD

**Sandra Martinho**  
Associate Director,  
European Bank for Reconstruc-  
tion and Development

**Noam Noked**  
Associate Professor,  
Chinese University of Hong Kong

**Manuel Vogler**  
Deputy Head, Tax Department,  
Swiss State Secretariat for  
International Finance

3:30 pm – 4:00 pm **Coffee Break**

4:00 pm – 5:45 pm **PANEL 3 The Future of Tax Transparency**

**KEYNOTE SPEAKER:**

**Nina Schanke Funnemark**  
Director General,  
Skatteetaten

**SESSION MODERATOR:**

**Barbara Stage**  
Assistant Professor, WHU

**PANELISTS**

**Benjamin Angel**  
Director at Direct Taxation,  
Tax Coordination, Economic  
Analysis and Evaluation,  
TAXUD EU Commission

**Karin Remøe**  
Head of Tax,  
DNB

**Rebecca Lester**  
Associate Professor,  
Stanford Graduate School  
of Business

**Paul Monaghan**  
CEO,  
Fair Tax Foundation

5:45 pm – 6:00 pm **Concluding Remarks**

Organizing  
partners:

**NoCeT**  
Norwegian  
Centre for  
Taxation



Further  
sponsors:

**NHH**



**CEE**  
Centre for Ethics  
and Economics

**SNF**



**FINANSMARKEDSFONDET**