UPPSALA UNIVERSITET

Stockholm University

Institute for Austrian and International Tax Law Vienna

Universiteit Leiden

Doctoral Seminar on Transfer Pricing and Related Issues

Stockholm University, 1-2 September 2026

The Faculty of Law at Stockholm University organises an international seminar open to PhD candidates who are preparing a doctoral thesis in international taxation. The seminar is devoted to transfer pricing and closely related issues, including the existence of a permanent establishment and the attribution of profits thereto, measures aimed at taxing digital activities, the UN Framework Convention on International Tax Cooperation and the related Workstreams, the OECD/G20 Two-Pillar Project, potential conflicts between transfer pricing rules and other legal norms, the taxation of services, the prevention and resolution of cross-border tax disputes, and the role of international organisations in the field of international corporate taxation.

Together with Prof. Dr. Clémence Garcia (Gakushuin University, Tokyo), Prof. Dr. Svitlana Buriak (University of Amsterdam), Prof. Dr. Yariv Brauner (University of Florida), and Dr. Andreas Bullen (Wiersholm), the seminar will address transfer pricing and related issues from both a substantive and methodological perspective. The seminar consists of a combination of presentations by the tutors and the participants, as well as workshops in small groups. Through discussions with the tutors and exchanges of experience among the participants, the seminar will provide doctoral candidates with an opportunity to deepen their knowledge and broaden their professional networks. Participants in the seminar will also be invited to an evening event organised by the Swedish IFA branch (free of charge).

This seminar forms part of a series of doctoral courses organised by Leiden University, Uppsala University, WU Vienna, and Stockholm University. The seminar is free of charge and is financially supported by the research foundation TOR/Skattenytt. Participants need to support their own travel and accommodation costs.

To apply to the seminar, please send an e-mail to jerome.monsenego@juridicum.su.se by May 15, 2026.

Welcome!

Prof. Dr. Jérôme Monsenego

Programme

Day 1: 1 September 2026 – Methodological issues

8:45-9:00	Registration
9:00-9:30	Welcome and short presentation of tutors and participants
9:30-10:30	Experience of writing a doctoral thesis in transfer pricing (Andreas Bullén, comments by Svitlana Buriak), discussion
10:30-11:00	Coffee break
11:00-11:30	Experience of examining a doctoral thesis in transfer pricing, and methodological expectations (Jérôme Monsenego, comments by Andreas Bullén and Svitlana Buriak), discussion
11:30-12:15	Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (group 1)
12:15-13:45	Lunch
13:45-15:00	Presentations by groups of PhD students on the methodological issues encountered in their research, discussion (group 2)
15:00-15:30	Coffee break
15:30-16:15	Research across legal disciplines – international tax as part of international economic law (Yariv Brauner online), discussion
16:15-16:30	End of the seminar and information on the evening

Day 2: 2 September 2026 – Material issues

9:00-9:15	Welcome back and short summary of the key takeaways from day 1 (Jérôme Monsenego)
9:15-10:30	Conceptual, Policy, and Practical Challenges in Pricing Transactions Involving Intangibles (Svitlana Buriak), discussion
10:30-11:00	Coffee break
11:00-12:15	The Consolidation Scope and Tax Base in Pillar II (Clémence Garcia online), discussion
12:15-13:45	Lunch

13:45-15:45 Workshops and discussions in small groups (groups per topic, tutors rotate), coffee served at 15:00

15:45-16:15 Takeaways: each thematical group highlights the main learnings from the group discussions

16:15 – 16:30 End of the seminar

Presentation of the tutors

Svitlana Buriak is an Associate Professor at the University of Amsterdam and a tax advisor at Loyens & Loeff in Amsterdam. She earned her PhD from the Vienna University of Economics and Business in 2021; her doctoral thesis received several international academic awards, including the 2025 IBFD Frans Vanistendael Award. She lectures on international taxation at the University of Amsterdam, with a focus on transfer pricing, tax treaties, and EU tax law, and serves as Director of the Amsterdam Centre for Transfer Pricing and Income Allocation, overseeing advanced and executive courses. She is also a visiting lecturer at WU Vienna, a published author in leading tax journals, and a frequent speaker at international tax events, bridging academic research and practice.

Clémence Garcia is a Full Professor of accounting at Gakushuin University in Tokyo. After receiving a Ph.D. from Paris Dauphine University in 2010, she has pursued her research about IFRS, intangible assets and international tax law in Japan. She is a member of the tax committee of the Japan Blockchain Association and an external corporate director for double jump.tokyo Inc.

Yariv Brauner is the Hugh Culverhouse Eminent Scholar Chair in Taxation and a Professor of Law at the Levin College of Law at the University of Florida. He joined the Florida faculty in 2006, after teaching at NYU, Northwestern and ASU. He has been a Visiting Professor or a guest speaker in various universities in the U.S. and abroad. He is an author of several articles published in professional journals and law reviews, and a co-author of U.S. International Taxation – Cases and Materials (with Reuven S. Avi-Yonah and Diane M. Ring), now in its 3rd. ed.

Andreas Bullen is a tax lawyer and partner in Wiersholm law firm in Oslo, Norway. Andreas specialises in transfer pricing, international tax law, Norwegian corporate tax law and EU/EEA tax law. He assists a number of MNEs in matters of transfer pricing, including choice of operational structures, drafting of intra-group agreements and transfer pricing documentation, administrative disputes, litigation and MAP. Andreas has written a doctoral thesis (PhD) at the University of Oslo titled "Arm's length transaction structures: Recognising and restructuring controlled transactions in transfer pricing". The doctoral thesis was awarded the Mitchell B. Carroll Prize by the International Fiscal Association and the European Academic Tax Thesis Award by the European Commission and the European Association of Tax Law Professors. He is also the author of the books “EU, EEA and Tax: The fundamental freedoms and direct taxation, and "Tax Treaties: An introduction based on the OECD Model

Tax Convention", and a number of book chapters and articles on domestic and international tax law, including transfer pricing, tax treaty law and corporate tax law.

Jérôme Monsenego is Full Professor of International Tax Law at Stockholm University, Research Fellow at the Amsterdam Centre for Transfer Pricing and Income Allocation, Representative of the European Association of Tax Law Professors on the European Commission's Platform for Tax Good Governance, Academic Chairman of the 2027 IFA Congress in Stockholm, invited member of the Permanent Scientific Committee of the IFA, and Co-Chair of the IFA European Region. He obtained his PhD *summa cum laude* and was awarded an honourable mention by the jury of the IFA Mitchell B. Carroll Prize. He was Chairman of the Swedish branch of the IFA between 2018 and 2024. He has held visiting positions at several foreign universities, advised national governments and international organizations on various legislative projects, and served as expert witness in court in international tax matters.

Practical information

The venue is the Faculty Room (*Fakultetsrummet*) at the Law Faculty of Stockholm University. The easiest is to come by metro and stop at *Universitetet* (address: Universitetsvägen 10C, 8th floor, 114 18 Stockholm). Here is a map: https://www.google.com/maps/place/Juridiska+Institutionen+Stockholms+Universitet/@59.3624724,18.0600555,17z/data=!3m1!4b1!4m6!3m5!1s0x465f9d0f8cfe6e29:0x19b444f5bc842557!8m2!3d59.3624724!4d18.0600555!16s%2Fg%2F1tdrvyr6?hl=sv&entry=ttu&g_ep=EgoyMDI1MTIwOS4wIKXMDSoKLDEwMDc5MjA3MUgBUAM%3D

To travel from Arlanda airport to Stockholm, you may take the train (Arlanda Express) or the bus (Flygbussarna). Taxi costs approximately 650 SEK (ask for a fixed price, which is provided by the companies Taxi Stockholm and Taxi Kurir). From Bromma airport, take a bus or a taxi to Stockholm city. From Skavsta airport, take a bus to Stockholm city. Examples of hotels:

- Elite Hotel Arcadia (https://www.elite.se/en/hotels/stockholm/hotel-arcadia/?gclid=Cj0KCQjw3InYBRCLARIsAG6bfMSKd-LCHYJ8w1EuxGTwrcpk4BG1jbsehYoDOKhF9CAL4Ak5h48Tzg0aAtCbEALw_wcB)

- Scandic Anglais (https://www.scandichotels.com/hotels/sweden/stockholm/scandic-anglais?cmpid=ppc_BH2d&gclid=Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB&_ga=2.99799902.1597674455.1526890960-505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB)

- Scandic Park (https://www.scandichotels.com/hotels/sweden/stockholm/scandic-park?_ga=2.99799902.1597674455.1526890960-

505304508.1526890960&_gac=1.20920010.1526890960.Cj0KCQjw3InYBRCLARIsAG6bfMTEr2LerxbEpvhwwdHj-IARyU8l-YAsSN6zNe6oUXpJ1HdHQcZAr3waAik5EALw_wcB)

- Mornington (https://mornington.se/Stockholm/)