

SCHJØDT



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Oddleif specialises in international tax law and transfer pricing (e.g., transfer pricing of intangibles, cost sharing agreements, business restructuring, intra-group services, debt financing, profit allocations to local distribution entities/ permanent establishments etc.).

He also works extensively with general corporate income tax, employee (share-based) benefit schemes, as well as the Norwegian special tax regimes for the petroleum, shipping and power industries. Oddleif also advises on financial accounting law issues (Norwegian GAAP and IFRS), typically where there is a need for an independent review of/second opinion on particular accounting issues, and on legal issues that deal with valuations. Oddleif also has experience with corporate law, contract law, and real estate.

Practice areas

- Intellectual Property
- Mergers & Acquisitions
- Tax

About Oddleif

Education

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| 2016 | PhD tax law/transfer pricing, University of Bergen |
| 2006 | MSc Accounting and auditing, Norwegian School of Economics |
| 2004 | Cand. jur., University of Bergen |

Publications

2019 Transfer Pricing and Intangibles: US and OECD Arm's Length Distribution of Operating Profits from IP Value Chains; <https://www.ibfd.org/IBFD-Products/Transfer-Pricing-and-Intangibles-US-and-OECD-Arm-s-Length-Distribution-Operating>