



Nils Eriksen

Partner

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Nils Eriksen heads Brækhus' tax and VAT team and CEO BD VAT and Tax Services. He has more than 30 years of experience with Norwegian and international VAT and customs issues, both in Norway and abroad. He has unique international experience in this area after working as a VAT partner in some of the world's leading companies. Nils also has experience from the public sector, including the Norwegian Ministry of Finance and the OECD.

Nils is the only Norwegian advisor who is a member of the Technical Advisory Group, where he assists OECD in the development of International VAT/GST Guidelines.

He is a lecturer at the BI Norwegian Business School for the master's programme in tax and VAT law. For years, he has been recommended as a leading professional in his field by international publications, such as the International Tax Review and Legal 500. He is also the (co-)author of the commentary edition of the Norwegian VAT Act in Lovdata/Karnov's recent collaboration project.

Areas of Expertise

- Tax and VAT

Experience

2014 -	Partner, Brækhus Advokatfirma
2009 - 2014	Partner, Advokatfirmaet Grette
2005 - 2009	MVA Director, Advokatfirmaet PricewaterhouseCoopers
2003 - 2005	Senior Advisor Consumption Taxes, OECD, Paris
2002 - 2003	VAT Partner, Baker & McKenzie, Amsterdam
1997 - 2002	VAT Partner, Arthur Andersen, Amsterdam/Oslo
1996 - 1997	Editor International VAT Monitor, IBFD, Amsterdam
1992 - 1996	MVA Advisor, Ministry of Finance, Brussels/Oslo

Education

1992 Master of Laws, University of Oslo

Honors & Awards

- Highly Regarded Practitioner | Indirect Tax | ITR World Tax
- Leading Indirect Tax Practitioner | Indirect Tax | International Tax Review's Indirect Tax Leaders Guide
- Recommended (2016-2024) | Tax | Legal 500

"Nils Eriksen has proved himself in an excellent manner. Nils has several times been very inventive and he has shown us that he possesses deep sources of knowledge and information."

Language

Norwegian

English

Publications

- Author of the book VAT from an international perspective, Karnov, 2022 (10.2022)
- Commentary on the VAT Act (2021)
- Co-author of VAT from an international perspective with the chapter International legal sources in the field of VAT, Gyldendal 2016 (2016)
- Co-author of VAT in an international perspective with the chapter OECD'S VAT guidelines - Some considerations in relation to Norwegian law, Gyldendal 2016 (2016)
- Author of the article The Scheel Committee on VAT - some observations, Tax Law, Universitetsforlaget 2015 (2015)
- Co-author of the Chapter Recommendations and Other Types of Soft Law v. Legally Binding Instruments to Allocate Taxing Rights Between States, in the book Value Added Tax and Direct Taxation: Similarities and Differences, IBFD, 2009 (2009)
- Author of the article Should Tax Treaties Play a Role for Consumption Taxes?, Intertax, 2005 (2005)
- Co-author of the article Electronic Commerce and VAT - An Odyssey Towards 2001, International VAT Monitor, IBFD, 2000 (2000)