



Arne Hjertholm

Senior Economist

Hjertholm has extensive experience with both corporate and individual taxation and provides assistance to both Norwegian and foreign clients in relation to Norwegian and international taxation. Hjertholm's extensive educational background enables him to assess fiscal, accounting and financial issues, as well as the inextricable interaction between these issues.

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Hjertholm's expertise includes assistance and representation of clients during cases and disputes with Norwegian tax authorities, Norwegian and international tax planning, tax assistance during acquisitions and evaluation of tax consequences of agreements.

Expertise areas

Steuern, Abgaben und
Rechnungswesen

Hjertholm also assists clients through company restructuring processes, including international restructuring processes and corporate valuations.

In recent years Hjertholm has assisted multinational enterprises, which have a substantial number of inbound and outbound expatriates, with tax counselling, process improvements and cost-reduction measures.

Hjertholm has previously worked for the law firm Advokatfirma DLA Piper Norway DA, and has held several positions at the Bergen Tax Office, his last position being office manager for the department of taxation of companies.

Work experience

- 2009–
● **SANDS Advokatfirma DA**
Senior Economist
- 2006–2009
● **DLA Piper Norway DA**
Senior Tax Adviser
- 1982–2006
● **Bergen Taxoffice**
Office Manager

Education

- 1987
● **University of Bergen**
Taxlaw
- 1984, 1987
● **Skatteetatskolen**

2003

- **Norwegian School of Economics - NHH**
MSc of Economics

Publications

2011

- **Revisjon og Regnskap**
"Tynn kapitalisering og Skatteetatens ønsketenkning"
- **Internt kompendium for bruk i skatteetaten vedr. beskatning av deltakerlignede selskaper**