



# Arne Hjertholm

## Senior Economist

Arne 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. Arne's extensive educational background enables him to assess fiscal, accounting and financial issues, as well as the inextricable interaction between these issues.

Arne'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.

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

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

✉ [ahj@sands.no](mailto:ahj@sands.no)

☎ +47 22 81 46 46

📠 +47 41 91 67 22

---

### Expertise areas

Steuern, Abgaben und  
Rechnungswesen

### 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**