

MARJA KAARINA HOKKANEN (15.3.1969)

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ACADEMIC EDUCATION

Doctor of Laws,
Faculty of Law
University of Helsinki
22.5.2019

Licentiate of Science (Economics)
Law and Economics
University of Joensuu
6.11.2003

Master of Laws
Faculty of Law
University of Helsinki
13.12.1996

OTHER EDUCATION

- The Professional Certificate in Executive Coaching, Henley Business School, UK framework for higher education qualifications, level 7, 30 credits, 5.12.2022
- Bar Exam, Finnish Bar Association, 10.6.2021
- University pedagogy I, YP 2, 5 credits, University of Helsinki, 2.5.2012
- Drafting legislation - introductory course, 30 h, HAUS, 2-3.4; 11.4; 13.5. and 3.6.2003
- Derivatives settlement, HEX Helsinki Stock Exchange, 7.1.2000
- Basics in derivatives, HEX Helsinki Stock Exchange, 13-15.12.1999
- Accounting, 2,5 credits, University of Helsinki, 22.1.1997
- Managerial accounting, 2,5 credits, University of Helsinki, 22.1.1997
- Law and Economics 5 credits, Stockholms Universitet, 18.1.1996
- Mathematical statistics, 33h, Etelä-Pohjanmaan Opisto, 12.5.1989

- French language course, 360h, Anne Barette Formateur en FLE, Brussels 1.2.2007-31.1.2012
- English for Lawyers, 5 credits, Stockholms Universitet, 18.1.1996
- Swedish course: Avancerad svenska III, University of Helsinki, 13.12.1996
- German language course / Juristisch auf Deutsch, 60 h, 22.9-16.12.1997, University of Helsinki, 16.12.1997
- French language course, 40h, Kansanvalistusseuran kielikoulutus, 4.9.-16.11.2005- 18.1.-29.3.2006

LANGUAGE ABILITY

Finnish: C2

English: C2
 Swedish: B2
 German: B1
 French: B1
 Spanish: A1

WORK EXPERIENCE

Aalto University, Finland **Professor of Practice**

April 2023-

Attorney Marja Hokkanen Ltd, Finland **Attorney**

May 2022-

I work as an attorney at my own firm, specialized in VAT and other indirect tax assignments.

Aalto University, Finland **Postdoctoral researcher**

April 2022-

I work as a post-doctoral researcher in the Department of Accounting. I teach bachelor and master degree students, supervise their final theses and write research on value added tax as well as other consumption and indirect taxes as energy tax and environmental taxes. I also lead a VAT group for students by arranging visits to companies and inviting lecturers to talk about indirect taxation to the students.

PwC Oy, Finland **ITX PCS Leader**

September 2018-March 2022

I worked at an international audit company as a tax lawyer specializing in European tax law, especially VAT. I was in charge of the indirect tax assignments of private company services (PCS). I also worked for the TLS (tax and legal services) group in M&A projects as well as in many other projects covering all sectors of business, such as those of finance, real estate, health care, to name a few. Because of my versatile background both from the field of research as well as from the Ministry of Finance and the Ministry of Foreign Affairs as a legislator and a specialist in tax policy, I was also in charge of maintaining the relations with the public administration as well as with political decision-makers. I was in charge of following and cooperating in projects which in general are focused on EU policy and legislation and gave lectures to younger colleagues and client companies.

BDO Oy, Finland **Head of Tax and Legal Services**

May 2016-June 2018

I was in charge of the Tax and Legal Services in an auditing company, which is part of an international network. I led a group of 12 lawyers and other consultants in Helsinki and Turku. My role was the development of the business by marketing the Company and selling the consulting services, representing the Company on different occasions, both in Finland and abroad. I developed processes and structures for the work of the group and was in charge of budgeting and the business plan for the Service line. I also served clients, both in the private and

public sector, in tax issues concerning VAT and excise duties as well as national and international personal income tax. International networking and international assignments are part of my everyday work.

Ministry of Finance, Finland
Ministerial Adviser

January 2015-April 2016

I worked as a VAT expert in the tax department, where my work consisted of drafting legislation at national and EU level as well as attending Council and Commission meetings in Brussels. I wrote memoranda and draft opinions of the Ministry for pending court cases both for the European Court of Justice and the Supreme Administrative Court of Appeal in Finland. I answered correspondence from private citizens, business interests, the parliament and other government bodies and I represented the Ministry in parliamentary hearings on new legislation acts as well as in meetings with governmental and private bodies.

I also coordinated all tax issues in substance and political level at the Ministry of Finance. I assisted the Minister and director general on EU tax issues.

University of Lund
Visiting Doctoral candidate

January 2013-June 2013

I visited the University of Lund, for six months attending lectures, seminars and conferences in the tax field arranged by different quarters, as universities, industry and commerce. I attended the discussions concerning teaching and studying EU tax law at the University level as well as gave presentations of legislative work at EU. I also attended the conference of The Nordic Tax Research Council in Stockholm as a national reporter of Finland giving a presentation of Taxation in the Financial Sector in Finland. My main task in Lund, however, was to write my doctoral thesis for the University of Helsinki.

University of Helsinki
Doctoral candidate

February 2012 –December 2014

I worked at the University of Helsinki in the faculty of Law as a doctoral candidate in fiscal law. I gave lectures and seminars, set exams and tutored the students of the Masters' program. I also visited universities elsewhere in Europe as well as other organisations, such as tax administrations to give presentations and lectures. My primary task however was to finalise my doctoral thesis in Derivatives and European VAT.

Permanent representation of Finland to the European Union Tax Counsellor

February 2007 – January 2012

I have five years of experience as a Tax Counsellor/attaché representing Finland in the EU. My work covered all EU tax dossiers (direct and indirect taxes, such as CCCIB, financial transaction tax, VAT, energy tax, tobacco tax, alcohol tax, savings and FATCA) as well as state aid issues. I attended all Council Tax Questions Working Groups and High Level Tax Working Groups as the Finnish representative. I also attended European Commission taxation working parties. I assisted the Permanent Representative of Finland to the EU with tax issues at Coreper II meetings and the Finnish Minister of Finance at Ecofin meetings. I analysed and reported on tax matters as well as participating in the preparations of the positions of Finland. I maintained and enhanced cooperation with representatives of other Member States, the European Commission, The European Parliament, and other European and Finnish interest groups, building up an important network of contacts.

University of Eastern Finland
Lecturer

September 2002 – November 2006

I worked as a lecturer in value added tax (VAT) for the University of Eastern Finland over several years teaching officers in the Finnish Tax Administration. I tutored questions on the VAT system in general as well as specific questions on VAT (questions concerning real estates, building and construction work and international and intra-community transactions).

Ministry of Finance, Finland

Senior Adviser

September 2005 - January 2007

I worked as a VAT expert in the tax department, where my work consisted of drafting legislation at national and EU level as well as attending Council and Commission meetings in Brussels. I wrote memoranda and drafted opinions of the Ministry for pending court cases both for the European Court of Justice and the Supreme Administrative Court of Appeal in Finland. I answered correspondence from private citizens, business interests, the parliament and other government bodies and I represented the Ministry in parliamentary hearings on new legislative acts as well as in meetings with governmental and private bodies. I also worked in the Presidency team during the Finnish Presidency in EU 2006.

PricewaterhouseCoopers Oy, Finland

Senior Tax Consultant

November 2004 – September 2005

I worked as a Senior Tax Consultant in VAT managing various national and international projects for a variety of clients in public and private sector. My work consisted of, for example, tax planning, training, drawing up letters of complaint to the tax authorities, Administrative Court of Appeal and Supreme Court of Appeal on behalf of the clients. I was especially dedicated to clients in financial sector.

Ministry of Finance, Finland

Senior Adviser

April 2003 – October 2004

I worked as a VAT expert in the tax department, where my work consisted of drafting legislation at national and EU level as well as attending Council and Commission meetings in Brussels. I wrote memoranda and drafted opinions of the Ministry for pending court cases both for the European Court of Justice and the Supreme Administrative Court of Appeal in Finland. I answered correspondence from private citizens, business interests, the parliament and other government bodies and I represented the Ministry in parliamentary hearings on new legislative acts as well as in meetings with governmental and private bodies.

University of Joensuu, Finland

Assisting professor

February 2001– July 2002

I worked at the University of Joensuu in Finland as a senior assisting professor teaching EU tax law. I gave lectures and seminars, set exams and tutored the students of the Masters' program. My work also consisted of administrative work in the faculty.

National Board of Taxes, Finland

Senior Adviser

September 1998 – January 2001

I was a reporting member of the Central Tax Board and worked on the preparation of advance rulings in VAT. The Central Tax Board operates as an autonomous body in the National Board of Taxes. An advance ruling is given only in cases which are significant in principle and important to safeguard equality of taxpayers. The tax authorities must abide by the outcome of a ruling, not act against it. The client may appeal the advance ruling directly to the Supreme Administrative Court of Appeal.

I also prepared decisions concerning public bodies and charities in direct taxation.

Administrative Court of Appeal, Helsinki, Finland
Reporting Member

February 1997 – August 1998

I worked in the Administrative Court of Appeal and prepared and drafted the Court decisions concerning appeal cases in VAT. Also, procedural questions had an important role when making decisions based on appeal documents.

RESEARCH AND TEACHING MERITS

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| RESEARCH AREA | International tax law, EU-law, EU-tax law, Value added tax and excise duties, energy tax, state aid, Financial market, Financial services |
| Time and place of a previously given teaching test | |
| Pedagogical studies | University pedagogy / Yliopistopedagogiikka I, YP 2, 5 credits, University of Helsinki, 2.5.2012 |
| Earlier research | VAT in the Stock Market Derivatives and the European VAT system Abusive and Fraudulent behaviour in European VAT system Right of deduction of the input VAT in financial sector New energy tax directive proposal: Impacts to Finnish economy from the perspective of European energy and environmental policy |
| Supervised doctoral thesis | 0. Two indirect tax doctoral students planned to intake in 2023 |
| Supervised licentiate thesis | 0 |
| Supervised master thesis | 20 |
| International refereed publications (journals) | 2 |
| Other refereed international publications | 1 |
| In how many refereed publications you operated as the 1st or 2nd writer | 3 |
| Number of docentships | 0 |
| Academic teaching experience | Please see the separate statement of teaching experience |

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| Developing teaching skills | I have taught since 2001 both at universities as well as in companies and other organizations at the same time as I have been working as a tax lawyer. Students need to be more trained in terms of analytic and legal thinking as well as technological and cross-disciplinary skills. Their capability to find information and use it in legal work with new methods needs to be developed. Teaching must also be developed to meet the challenges of today's working life. I want to contribute to this through my own teaching and its development. |
| International contacts | University of Lund: studies and teaching Erasmus University, Rotterdam: teacher at post master program University of Stockholm: LLM studies Nordic tax research council: articles and conferences IBFD: doctoral thesis published in the Doctoral series IBFD: articles in journals IBFD: teacher on new online course of VAT Kluwer: articles in different journals as Intertax and Highlights and Insights EU Law Live: case analyses |
| Expert missions | Member of the VAT Expert Group of the European Commission Member of the Tax Expert Group of the Finnish Bar Association |
| Funding raised | Nordic Tax Research Council, May 2023, 20 000 euros for "The hidden VAT burden on financial and equity markets: right or wrong? Analysis from the perspective of EU law". Liikesivistysrahasto (Kaarlo ja Toivo Kangas Fund), December 2022, 24 000 euros for "Possibilities and challenges of energy tax as part of EU environmental and energy policy: Effects of the new energy tax proposal to Finland" |
| Other research merits | LLD thesis published in IBFD Doctoral Series No 55 as assessed achieving inter alia significant innovative component and results, thorough knowledge of the existing literature on topic and particularly strong impact on international tax law. Project manager of SRSS project run for EU Commission and FTA by PwC/ETLA of "Impact of the digital economy on taxation in Finland". |
| Other social merits | I do voluntary work as a tax lawyer in different commissions as the of Finnish Bar Association. |

FURTHER INFORMATION

My strengths and capabilities

The importance of indirect taxes is arising in state's budgets as international tax competition is preventing countries to increase their direct taxes. In Finland, we have limited resources in education at universities in sector of indirect taxes and no post-doctoral researchers or professorship exist. Indirect taxes are regarded as an answer to many worldwide problems as that of pollution, climate change and energy issues. VAT is regarded as state's money machine number 1. I would like to offer something new to the academic world of Finland in this respect. More about me, see <https://www.linkedin.com/in/marja-hokkanen-615b0113/> and <https://marjahokkanen.fi>