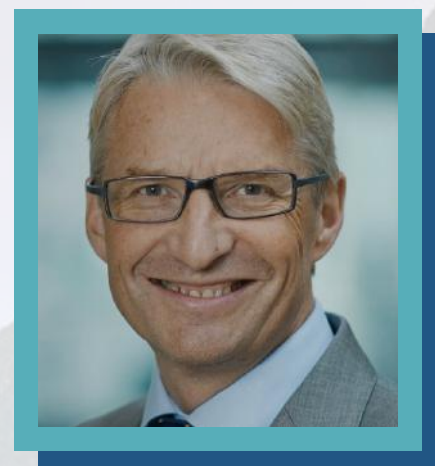


Blockchain Expert of the Year

Norway

Gjert Melsom



About Gjert Melsom

Partner and leader, Blockchain, EY Norway & Law firm

Gjert is the committed partner who focuses on explaining complex challenges and opportunities in an easy-to-understand way, creating creative and constructive dialogue and finding commercial and practical solutions. Gjert is the lead partner of the EY Tax & Law Blockchain Team including more than 20 experts within the area.

Education and Experience

Gjert has worked with tax and technology for 35 years. Among others:

- Gjert is a Partner in EY Norway international tax services (ITTS) practice
- Law degree from the University of Oslo in 1992.
- Licentiate of Law degree in 2000 on tax treatment of software and intangibles.
- Prior to joining Ernst & Young in 2002, he worked in the Ministry of Finance with international tax, e-commerce, transfer pricing and tax treaty negotiations. He was a member of the OECD group that made the tax treaty rules on E-commerce.
- Regularly lectures at BI Norwegian Business School, the Norwegian Law Association, etc.
- Gjert is recognised as the most experienced lawyer in Norway on decentralised and blockchain structures and business models.
- Author of the Norwegian report to IFA on Technology (1997), Cross-border business restructuring (2011), and Big Data (2020-21).
- Ranked as tier one tax advisor in Norway for several years by major global ranking firms (Legal 500, Chambers, etc). Rated as the best Blockchain lawyer in Norway by First Monthly, Global Law Experts and Leaders of Law.

Team expertise

Gjert and his team has advised more than 50 Norwegian and international clients on how to scale blockchain-related concepts within a tax & legal framework. Issues includes everything from core blockchain tech solutions to crypto and the token economy, such as ICOs, STOs, IDOs, IEOs etc., Decentralized Finance (DeFi), and NFTs

The tax and legal team offer a “one stop solution”, including:

- Tax efficient solutions for blockchain companies operating globally, including group structures, tax treatment of IPR and withholding taxes, financing, permanent establishment, transfer pricing, etc.
- Domestic and international tax issues, including complex classification of tokens, filing of crypto tax returns, invoicing by using cryptocurrency.
- Law and regulatory issues related to token offerings, legal opinions, contractual set up, sustainability, government and EU grants, GDPR, IP-rights, Consumer Rights, Royalty.
- Taxation of Tokens to employees.

The EY team further offer a wider “one stop solution”, including blockchain experience and experts on, such as:

- How to treat and classify cryptocurrency/tokens from an audit and accounting perspective.
- Technical blockchain issues, token reviews and architecture, Climate change sustainability imbedded in blockchain and token solutions.
- Valuation of complex cryptocurrency and token offerings.
- Advise related to Integrity Due Dilligence, fraud etc.

The team has lectured for and / or held workshops for a number of government bodies, such as European Commission, US Treasury Department, The United Nations, International Monetary Fund, World Economic Forum, several Central Banks, Norwegian Directorate of Taxes, Norwegian Ministry of Foreign Affairs, etc.

Contact

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Blockchain Law Firm of the Year Norway

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About Ernst & Young Advokatfirma AS

The EY Blockchain and TMT team has advised more than 50 Norwegian and international clients on how to scale blockchain, AI and gaming within a tax & legal framework. The team offers a “one stop solution”, including core blockchain tech solutions, token economy (ICOs, STOs, IDOs, IEOs etc.), Decentralized Finance (DeFi) and NFTs.

Clients include a global EL-car producer, gas terminal builder, real estate developer, social platform players, global mining companies, crypto exchanges, solar panels producers, digital payment operators, crypto fund managers, decentralised data storage, fashion industry, food producers, individuals reporting cryptocurrencies, etc. Work include taxation, VAT, compliance, law and regulatory issues, sustainability, government and EU grants, GDPR, IP-rights, Consumer Rights, Royalty, personal taxation, accounting and audit, valuation and Integrity Due Dilligence.

The team work closely with the global EY Blockchain team which has more than 300 core blockchain developers, 14 Blockchain Hubs and has developed 9 blockchain platforms.



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