ABBREVIATIONS

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ADP, Automatic Data Processing
AI, artificial intelligence
B, (in case no.) criminal case
Balans, *Tidningen Balans fördjupning* (The Periodical Balans: Advanced articles)
BEPS, base erosion and profit shifting
BFL, *bokföringslagen (1999:1078)*, the [Swedish] Book-keeping Act
BFN, *bokföringsnämnden*, the [Swedish] Accounting Standards Board
BrB, *brottsbalken (1962:700)*, the [Swedish] Penal Code
BrP, *lag (1964:163) om införande av brottsbalken*, the [Swedish] 1964 Act on introduction of the Penal Code
C, *curia* (about the CJEU)
CCBE, The Council of Bars and Law Societies of Europe
Ch., chapter
Cit., citaton or cited
CJEU, Court of Justice of the EU
COM, the EU Commission
cp., compare
Dan., Danish
DJ, *Dagens Juridik* (Today's Law)
DML, *momsloven*, the Danish VAT Act
dnr, day-book number
EBM, *Ekobrottsmyndigheten*, the [Swedish] Economic Crime Authority
EC, European Community
ECHR, European Convention of Human Rights
ECLI, European Case Law Identifier
ECtHR, European Court of Human Rights
EEA, European Economic Area
EEC, European Economic Community
e.g., exempli gratia, for example
Eng., English
EPPO, European Public Prosecutor's Office
et al., et alii, and others
etc., etcetera
EU, the European Union or the Union
FAR, *Föreningen Auktoriserade Revisorer* (the Institute for the Accountancy Profession) in Sweden
FML, *mervärdesskattelagen (1501/1993)*, the Finnish VAT act
FPL, *Förvaltningsprocesslagen (1971:291)*, the [Swedish] Administration Procedural Act
GAAP, Generally Accepted Accounting Principles (Sw., *god redovisningssed*)
GML, *mervärdesskattelagen (1994:200)*, the [Swedish] VAT Act, replaced on 1 July, 2023 by the ML
GTL, *tullagen (2000:1281)*, the [Swedish] Customs Act, replaced on 1 May, 2016 by the TL
HD, *Högsta domstolen*, the [Swedish] Supreme Court
HFD, *Högsta förvaltningsdomstolen*, the [Swedish] Supreme Administrative Court
i.e., id est, that is
IL, *inkomstskattelagen (1999:1229)*, the [Swedish] Income Tax Act
Implementing Regulation, the COUNCIL IMPLEMENTING REGULATION (EU) No 282/2011 on implementing measures for the VAT Directive
IUA, intra-Union acquisition (formerly intra-Community acquisitions)

JFT, *Tidskrift utgiven av Juridiska Föreningen i Finland* (The journal published by the Law Society of Finland)
KFM, *Kronofogden*, the [Swedish] Enforcement Authority
ML, *mervärdesskattelagen (2023:200)*, the [Swedish] VAT Act
Moms, mervärdesskatt – VAT, value-added tax
NJA, *Nytt juridiskt arkiv, avdelning I*, the HD's yearbook
no., number
not., notice case (Sw., *notismål*)
OECD, Organisation for Economic Co-operation and Development (Sw., *Organisationen för ekonomiskt samarbete och utveckling*)
OEM, Original Equipment Manufacturer
p./pp., page/pages
PAL, *produktansvarslagen (1992:18)*, the [Swedish] Product Liability Act
para, paragraph
PFS, *Pedagogiskt Forum Skatt*, Pedagogical Forum Tax (see www.forssen.com).
PIF Directive, Protection of the Union's Financial Interests
PMT, the special scheme of profit margin taxation (Sw., *Vinstmarginalbeskattning*)
Prop., *regeringens proposition*, the [Swedish] Government's bill
RB, *rättegångsbalken (1942:740)*, the [Swedish] Code of Judicial Procedure
ref., reference case (Sw., *referatmål*)
RF, *regeringsformen (1974:152)*, the [Swedish] 1974 Instrument of government
RSV, *Riksskatteverket*, the [Swedish] National Tax Board (nowadays the SKV)
RÅ, *Regeringsrättens årsbok* (nowadays HFD), the HFD's yearbook
s., *sida*, page
SBL*, skattebrottslagen (1971:69)*, the [Swedish] Tax Fraud Act
sec., section
sen., sentence
SEK, Swedish crowns
SFL, *skatteförfarandelagen (2011:1244)*, the [Swedish] Taxation Procedure Act
SFS, *svensk författningssamling*, Swedish Code of Statutes
Sixth VAT Directive, the EC's Sixth VAT Directive (77/388/EEC)
SKV, *Skatteverket*, the [Swedish] tax authority
SOU, *statens offentliga utredningar*, the [Swedish] Government's official reports
SRN, *skatterättsnämnden*, the [Swedish] Board of Advance Tax Rulings
SST, *Svensk Skattetidning* (Swedish Tax Journal)
SVT, *Sveriges television*, Swedish television
Sw., Swedish
TEU, Treaty of European Union
TFEU, the Treaty on the Functioning of the European Union
TL, *tullagen (2016:253)*, the [Swedish] Customs Act
U, *uttalande*, statement
UN, the United Nations
VAT, value-added tax
VAT Directive, the EU's VAT Directive (2006/112/EC)
VoIP, Voice over Internet Protocol
VRGA, *Vägledande regler om god advokatsed*, Guiding principles of professional conduct for lawyers
www, world wide web
ÅRL, *årsredovisningslagen (1995:1554)*, the [Swedish] Annual Accounts Act