Diverse/ Miscellaneous

Projekt om förvaltningsrätt/ Project about administrative law

001div
Tillsammans med docent Patricia Jonason var jag contributor för Sverige i ett forskningsprojekt om komparativa studier inom området förvaltningsrätt med fokus i huvudsak på Europa/ Together with docent Patricia Jonason, I was contributor for Sweden in a research project on comparative studies within the field of administrative law which focuses mainly on Europe. Published by Oxford University Press (OUP) on 2025-04-10.

Frågor om ekonomi och redovisning i förhållande till processuella frågor om moms och inkomstskatt/ Questions about economy and accounting in relation to procedural matters about VAT and income tax

002div
Together with Graduate Economist (Sw., *civilekonom*) Greger Bolin, I took part in submitting on 18 December, 2018 a *proposal* with above all procedural comments to the International Accounting Standards Board (IASB) regarding its *Discussion Paper* of 28 June, 2018 in the FICE-project, i.e. the Financial Instruments with Characteristics of Equity research project.

The proposal is of a procedural interest for the application of IAS 32 concerning the distinction between debts and equity regarding such financial instruments. Something which might be of importance for instance in cases on a representative's personal responsibility for payment of tax debts of a legal person (representative liability) and in cases on book-keeping crime and tax fraud.On 25 March, 2020, the leader of the FICE-project gave a personal and positive *response* to the suggestions per mail.

Företrädaransvar/ Representative liability

003div
Mitt examensarbete 1985/ My exam work in 1985.