# F12

## The review of the research in Sweden during the period of 1994 – 2020 in the field of indirect taxes

My review of the research in Sweden during the period of 1994 – 2020 in the field of indirect taxes is presented assembled in *Indirect taxes – A Swedish experience of the research on the EU law*. It is based on the articles I produced to the education I gave each year during the period of 2021 – 2023 at Södertörn University on The Master's programme in European Legal Studies. The book has the code 044Blå under PFS Böcker. Here, the info from the back text and the list of contents is expressed:

**Back text**

*Indirect taxes – a Swedish experience of the research on the EU law* is a book on the research in Sweden regarding the indirect taxes, that is value-added tax (VAT), excise duties and customs, during the period of 1994 – 2020. The author, *Björn Forssén*, is a Doctor of Laws and Member of the Swedish Bar Association. He has given lectures and seminars on the EU Master programme at SÖDERTÖRN UNIVERSITY ǁ STOCKHOLM each year since 2015, and from 2021 he has thereby step by step developed a study material based on articles written by him on the topic mentioned, which material is now represented on the whole by this book.

He wrote namely during the years of 2020 – 2023 a number of articles on the research on indirect taxes, which were published then in *Tidskrift utgiven av Juridiska Föreningen i Finland* [Eng., The journal published by the Law Society of Finland (JFT)] and in the Swedish periodical *Tidningen Balans fördjupning* (The Periodical Balans Annex with advanced articles). The contents of this book is mainly based on the author's translation of those articles from Swedish into English, so that he with this book is giving a detailed review of the research on indirect taxes in Sweden in relation to the EU law during the period of 1994 – 2020.

He makes an overview of the method questions and of the position of the Swedish language in relation to English in the research in Sweden regarding VAT. He also brings up the research on excise duties. A main thread in this book is that he, regarding the research on VAT and excise duties, considers that the tax subject question has not been sufficiently treated in most of the Swedish theses in those two fields. Therefore, he is, regarding the VAT as well as the excise duties, emphasizing the importance of the research in the field of indirect taxes comprising not only questions on the tax object, but also questions on the tax subject. It is basic both for VAT and excise duties that the legislation shall distinguish the entrepreneurs from the consumers.

He also mentions some customs questions in Sweden. Concerning customs are both entrepreneurs and consumers tax subjects, unlike with VAT and excise duty, where the main aim is to distinguish the tax subjects from the consumers, whereby the tax subjects in principle are natural or legal persons with activities constituting what is normally denoted enterprises. Therefore, he considers that the focus regarding the research within the customs law can be set on the tax object, whereby he mentions

that the research within the field of indirect taxes should be aiming at simplifications like preparing the introduction of a common concept on goods for the whole field. Under ANNEX is also to be found his translation into English of another article of his, published in the JFT in 2022, where he argues for the work to introduce the free trade agreement between the USA and the EU, the so-called TTIP, to be resumed, since he considers it would be of importance for the customs questions of the EU-project.

This book is intended for students and researchers within the field of indirect taxes, and the author is above all aiming for it to function as a guidance to avoid pitfalls in studies or research within that field. He also deems it should be of interest for the participants in proceedings where VAT, excise duties or customs are concerned.

# LIST OF CONTENTS


ABBREVIATIONS, p. 14

*INDIRECT TAXES – A SWEDISH EXPERIENCE OF THE RESEARCH ON THE EU LAW*, p. 17

PART I, p. 19

**The VAT research in Sweden – method questions**, p. 20

**1 Introduction**, p. 20

**2 The importance of the principles of a general right of deduction and of free movement and establishment for the method question**, p. 22
*2.1 A general right of deduction is decisive for what is meant by VAT according to the EU law*, p. 22
*2.2 The principles of free movement and establishment are decisive for the EU's internal market*, p. 25
*2.3 The meaning of a general right of deduction and of the freedoms on the EU's internal market for the method question*, p. 27

**3 The importance of law political aims with the common VAT system for the methods**, p. 28
*3.1 Examples of law political aims*, p. 28
*3.2 A cohesive VAT system*, p. 28
*3.3 Neutrality*, p. 28
*3.4 EU conformity and legal certainty including legality*, p. 28
*3.5 Efficiency of collection*, p. 30

**4 Review of the question on suitable choices of method for the VAT research in Sweden**, p. 32
*4.1 Circumstances to which the question of choice of method should be related*, p. 32
*4.2 The implementation question concerns the tax subject and the tax object*, p. 32
*4.3 Forssén 2011 and Forssén 2013 – law dogmatics completed with a comparative method*, p. 36

*4.4 Westberg 1994 and Öberg 2001 respectively – comparative and law dogmatic respectively*, p. 37
*4.5 Main track 1 – application of a comparative method or a law dogmatic method completed with a comparative method*, p. 39
4.5.1 Rendahl 2009 – application of only a comparative method, p. 39
4.5.2 Alhager 2001, Sonnerby 2010 and Papis-Almansa 2016 – application of a law dogmatic method completed with a comparative method, p. 40
*4.6 Main track 2 – application of only a law dogmatic method*, p. 42
4.6.1 Henkow 2008 and Lindgren Zucchini 2020 – application of a purely law dogmatic method, p. 42
4.6.2 Ek 2019 – application of a law dogmatic method which is not purely law dogmatic, p. 44

**5 Conclusions and final viewpoints**, p. 46
*5.1 Introduction*, p. 46
*5.2 The importance of the choice of method for a research result that will be useful for the legislators and the appliers of law within the EU*, p. 47
*5.3 Final viewpoints*, p. 51
5.3.1 The question on how the VAT research in Sweden regards the question on the collection of VAT, p. 51
5.3.2 The question on how the research in Sweden regarding other indirect taxes and fees, excise duties and customs, relate to the VAT research in Sweden so far, p. 52

PART II, p. 57

**The VAT research in Sweden – the position of the Swedish language**, p. 58

**1 Introduction**, p. 58

**2 Theses on VAT in Sweden commented regarding the language issue concerning the VAT research in Sweden**, p. 59
*2.1 The division of the VAT research in Sweden into two methodological main tracks*, p. 59
*2.2 Tendencies for a positive or a negative research result depending on the choice of method*, p. 60
*2.3 Positive or negative tendencies for the research result regarding the implementation question at different choices of method and information on choice of language in the theses*, p. 61
*2.4 The implementation question is about identifying and resolving a rule competition between the national VAT legislation and the VAT Directive*, p. 63
*2.5 Comments of the theses according to the two main tracks regarding applied method and the language issue*, p. 64
2.5.1 Main track 1 – Forssén 2011, Forssén 2013, Westberg 1994, Alhager 2001 and Sonnerby 2010, p. 64
2.5.1.1 An overview of the review of my conception of the tendencies in the present theses for the research result regarding the implementation question, p. 64
2.5.1.2 The language issue in relation to my conception about the tendencies in the present theses for the research result regarding the implementation question, p. 69
2.5.2 Main track 1 – Rendahl 2009 and Papis-Almansa 2016, p. 73
2.5.2.1 An overview of the review of my conception of the tendencies in the present theses for the research result regarding the implementation question, p. 73

2.5.2.2 The language issue in relation to my conception about the tendencies in the present theses for the research result regarding the implementation question, p. 75
2.5.3 Main track 2 – Öberg 2001, Senyk 2018 and Ek 2019, p. 76
2.5.3.1 An overview of the revies of my conception of the tendencies in the present theses for the research result regarding the implementation question, p. 76
2.5.3.2 The language issue in relation to my conception about the tendencies in the present theses for the research result regarding the implementation question, p. 79
2.5.4 Main track 2 – Henkow 2008 and Lindgren Zucchini 2020, p. 80
2.5.4.1 An overview of the review of my conception of the tendencies in the present theses for the research result regarding the implementation question, p. 80
2.5.4.2 The language issue in relation to my conception about the tendencies in the present theses for the research result regarding the implementation question, p. 81
*2.6 Conclusions*, p. 82

**3 The position of the Swedish language within the EU – the preparatory work to the Act concerning Sweden's accession to the EU in 1995 and the Language Act of Sweden in 2009**, p. 85

PART III, p. 87

**The research on excise duties in Sweden – the tax subject question**, p. 88

**1 Introduction**, p. 88

**2 The EU-demand for harmonisation of the rues on indirect taxes and approximation of the rules on direct taxes**, p. 88

**3 The question on EU conformity regarding the determination of the tax subject according to certain rules on excise duties in Sweden in comparison with Finnish law**, p. 91
*3.1 The secondary law in the field of excise duties and the determination of the tax subject*, p. 91
*3.2 Excise duty rules in Sweden which are not or neither have been EU conform concerning the determination of the tax subject and comparison with previous rules on VAT*, p. 93
3.2.1 Energy tax, carbon dioxide tax and sulphur tax, p. 93
3.2.2 The connection to the non-harmonised income tax law for the determination of the tax subject – a comparison with the VAT law during the period of 1 January, 2001 – 30 June, 2013, p. 95
3.2.3 Comparison with Finnish law, p. 98
3.2.4 The advertising tax during the period of 1 January, 2000 – 31 December, 2021, p. 99
3.2.5 The legislator and the research in Sweden do not treat the non-EU conform determination of the tax subject regarding the energy tax, p. 99
*3.3 A non-EU conform determination of the tax subject in the field of excise duties may cause non-EU conform consequences for the taxation amount for VAT*, p. 105

**4 An adjustment of the income tax law to the rules on VAT and excise duties for the determination of the tax subject should be investigated**, p. 106

**5 Final comments and suggestions on future research in the field of indirect taxes**, p. 109
*5.1 Concerning the choice of method in the excise duty research*, p. 109

*5.2 About that the right of deduction for input tax can be affected by an unclear determination of the tax subject for VAT purposes and a gap in the legislation on customs*, p. 111
*5.3 Suggestions on future research in the field of indirect taxes*, p. 114

THE PARTS I, II AND III – OVERVIEW, p. 118

**1 The VAT research and the research on excise duties**, p. 118
*1.1 The VAT research in Sweden*, p. 118
1.1.1 The importance of the choice of method for a research result that will be useful for the legislators and the appliers of law within the EU, p. 118
1.1.2 The position of the Swedish language, p. 118
*1.2 The research on excise duties in Sweden*, p. 120
1.2.1 Harmonised and non-harmonised excise duties in Sweden and the determination of the tax subject, p. 120
1.2.2 Regarding the choice of method in the research on excise duties, p. 122
1.2.3 The legislator and the research in Sweden are not treating the non-EU conform determination of the tax subject regarding the energy tax, p. 123

2 **Concluding viewpoints – indirect taxes**, p. 125
*2.1 The VAT research in Sweden should regard also formal questions and procedural law*, p. 125
*2.2 Summary on the language question in the VAT research in Sweden*, p. 126
*2.3 More suggestions for continuing research in Sweden within the field of indirect taxes*, p. 127

3 **More from Björn Forssén regarding what is mentioned in the parts I, II and III**, p. 128

*SUMMARY AND FINAL REMARKS*, p. 131

The VAT research in Sweden – where is it going? Part 1, p. 132

***About Westberg 1994, Öberg 2001 and Sonnerby 2010***, p. 133

***About main track 1 with Alhager 2001, Rendahl 2009, Sonnerby 2010 and Papis-Almansa 2016 and about Westberg 1994, Forssén 2011 and Forssén 2013***, p. 134

***About main track 2 with Henkow 2008, Ek 2019 and Lindgren Zucchini 2020 and about the other mentioned Swedish theses on the subject of VAT law***, p. 136

The VAT research in Sweden – where is it going? Part 2, p. 139

***Material rules***, p. 139
*The implementation question, the right of deduction and the scope of the complex of problems*, p. 139
*Legal semiotics, certain law political aims, language questions and abusive practice*, p. 142

***Formal rules***, p. 145

***Source material***, p. 146

The VAT research in Sweden – where is it going? Part 3, p. 148

**The languages in a European law perspective**, p. 148

**The division of the VAT research in Sweden into two methodological main tracks**, p. 149

**Tendencies for a positive or a negative research result depending on the choice of method**, p. 149

**Positive or negative tendencies for the research result regarding the implementation question at different choices of method and information on choice of language in the theses**, p. 150
*Main track 1*, p. 150
*Main track 2*, p. 150

**The question whether the choice to write certain Swedish theses in English instead of in Swedish is used to compensate for lacks in the choice of method**, p. 151

**Conclusions from the review of the theses according to the two main tracks regarding applied method and the language question**, p. 151
*Table – Main track 1*, p. 152
*Table – Main track 2*, p. 152

**The position of the Swedish language within the EU – the preparatory work to the Act concerning Sweden's accession to the EU in 1995 and the Language Act of Sweden in 2009**, p. 154

Indirect taxes and the research in Sweden – where should it be going? Part 4, p. 156

**1 The VAT research**, p. 156
*Main track 1*, p. 157
*Main track 2*, p. 157

**2 The research on excise duties**, p. 158
*2.1 Harmonised and non-harmonised excise duties in Sweden and the determination of the tax subject*, p. 158
*Harmonised excise duties*, p. 158
*Non-harmonised excise duties*, p. 158
*2.2 Regarding the choice of method in the research on excise duties*, p. 160
*2.3 Comparison with Finnish law in the field of excise duties*, p. 161
*2.4 A non-EU conform determination of the tax subject in the field of excise duties may cause non-EU conform consequences for the taxation amount for VAT*, p. 162

**3 The research on customs law**, p. 163

**4 Concluding viewpoints**, p. 163

*FOLLOW-UPS AND ADDITIONAL INFO*, p. 167

FOLLOW-UPS, p. 168

ADDITIONAL INFO, p. 168

*ANNEX*, p. 171

The EU's free trade agreement with the USA, TTIP – a counterbalance to the transfer of the main focus of the global economy to Asia and to the advantage of world peace, p. 172

**1 Introduction**, p. 172

**2 Free trade- and co-operation agreements transferring the main focus of the global economy towards the east**, p. 175

**3 The United Kingdom's exit from the EU for the CPTPP – an advantage for the trade policy-formation in the Asia-Pacific region etc. and a disadvantage for the EU and western democracy**, p. 177

**4 The former and present Swedish government's attitude to the TTIP and to a resuming of the ratification process regarding the EU's investment agreement with China and Russias war against Ukraine are also disadvantages for the EU's legal system**, p. 178
*4.1 The former and present Swedish government's attitude to the TTIP – far too vague*, p. 178
*4.2 A resuming of the ratification process regarding the EU's investment agreement with China – a resuming of the work with the TTIP-agreement can be an incentive for this*, p. 179
*4.3 Russia's war against Ukraine is also an attack on the EU's legal system – questions about its relationship to the European Convention and about Russia's relationship to the UN, the G20 and the WTO*, p. 180

**5 The connection of the TTIP-question to my article in the JFT about the method questions in the Value Added Tax-research in Sweden**, p. 182

REFERENCES, p. 183

**Public printing**, p. 183
*The Government's bills*, p. 183
*The Swedish Government's official reports (SOU)*, p. 183
*The tax authority (Sw., Skatteverket)*, p. 184
*The Finnish tax authority's (Skatteförvaltningens) website*, p. 184

**EU sources**, p. 184
*Primary law*, p. 184
*Secondary law*, p. 184
Websites, p. 185
*Miscellaneous*, p. 185

**The Council of Europe**, p. 186

**The European Convention**, p. 186

**EFTA's website**, p. 186

**The United Nations**, p. 186

**The Vienna Convention**, p. 186

**The World Trade Organization's website**, p. 186

**Various websites**, p. 186

**Literature etc.**, p. 187

**Case-law**, p. 195
*CJEU*, p. 195