

*Indirect taxes – the research in Sweden and 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. The book is the author's translation sentence by sentence into English of his book *Indirekta skatter – forskningen i Sverige och EU-rätten*.

The book is corresponding with three articles by the author of this book during the years of 2020, 2021 and 2022 in *Tidskrift utgiven av Juridiska Föreningen i Finland – Eng.*, The journal published by the Law Society of Finland (JFT):

- *Momsforskningen i Sverige – metodfrågor* (Eng., The VAT research in Sweden – method questions);
- *Momsforskningen i Sverige – svenska språkets ställning* (Eng., The VAT research in Sweden – the position of the Swedish language); and
- *Punktskattforskningen i Sverige – skattesubjektsfrågan* (Eng., The research on excise duties in Sweden – the tax subject-question).

The parts I and II in the book are corresponding with the two articles on the VAT research and Part III is corresponding with the article on the research on excise duties. In the endings of the first and the third article the author is mentioning some customs questions in Sweden. The book is ended with an overview of its three parts.

Regarding the VAT as well as the excise duties, the author is 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. Concerning customs are both entrepreneurs and consumers tax subjects, why the focus regarding the research within the customs law can be set on the tax object, whereby the author is mentioning 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.

Thus, the author covers with the present book the research situation in Sweden 1994 – 2020 regarding the field of indirect taxes as a whole, that is VAT, excise duties and customs. By the way, the book is finished with some more comments regarding and besides what is mentioned in the parts I, II and III.

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