Pedagogiskt Forum Skatt - PFS

Mer än bara skatt

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013Röd. Länksamling – ett verktyg för studier och forskning
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Länksamling – ett verktyg för studier och forskning är en länksamling som Björn Forssén har byggt upp framför allt till sina återkommande insatser som föreläsare och seminarieledare vid Södertörns högskola sedan 2015.

Denna samling baseras på uppgifter hämtade via Google och Wikipedia, och innehåller länkar till offentligt tryck och myndigheter etc., domstolar inom och utom Sverige och källor inom bl.a. följande organisationer m.m.: EU, FN, ICC, WTO, OECD, Interpol och frihandelssammanslutningar samt utländska bibliotek och myndigheter, USA och Nato.

Länksamlingen innehåller rutter (R) till källorna, och kan användas som ett sökverktyg på nätet. Den är indelad i de olika områdena i rutterna R1–R11, och av innehållsförteckningen framgår enligt följande till vilka organisationer m.m. länkar återfinns för respektive rutt:

R1 – Sveriges riksdag och Regeringen etc.
R2 – Vissa svenska myndigheter och branschorganisationer/fackföreningar, etc.
R3 – Vissa domstolar etc. inom och utom Sverige
R4 – Europarättsliga organisationer m.m.
R5 – Förenta Nationerna (FN), Internationella brottmålsdomstolen (ICC) och Världshandelsorganisationen (WTO)
R6 – OECD
R7 – Interpol
R8 – Vissa internationella frihandelsavtal etc.
R9 – Vissa utländska bibliotek och myndigheter
R10 – Vissa uppgifter som berör USA
R11 – Nato

Beträffande R2, R4 och R5 anges i vissa fall kortare förklaringar avseende organisationernas inriktning etc.

Om något område i innehållsförteckningen är av intresse att söka också under andra områden än under dess huvudrubrik, kan det hittas genom att ruttnumret anges i sökfunktionen (dvs. i dataprogrammets navigeringsruta).

Syftet med denna bok är att studenter och forskare ska kunna använda den som ett verktyg för att finna info i källor inom nämnda områden. Boken kan också vara till nytta för praktiker i olika processer, till stöd för argumentationen därvidlag.

012Röd. Skatt i skrattspegeln
Utgiven (eget förlag) 2021-03-06, 242 sidor
ISBN 978-91-991288-9-4

Skatt i skrattspegeln är som den titeln antyder en bok som i första hand är avsedd att roa. Det förekommer dock, som sig bör i en bok om svensk byråkrati, allvarsammare inslag också – mera så i bokens andra del än i första delen. Boken innehåller alltså två delar.

Boken handlar om min tid på Skatteförvaltningen i Göteborg åren 1985-89 (del 1) och om tiden som byrådirektör på Riksskatteverket i Solna 1989-90 (del 2). I del 1 framgår att jag också var sommarnotarie på Skatteförvaltningen i Göteborg 1984 och 1985, och i del 2 framgår att jag även arbetade på Skatteförvaltningen i Stockholm 1992-94.

Persongalleriet är rikt i del 1, och jag blandar tokroliga situationer på de olika enheter som jag tjänstgjorde vid i Göteborg med fall som jag skulle hantera, där komiska eller tragikomiska inslag kunde förekomma på den tiden. I sistnämnda hänseende ger jag en enklare förklaring av den aktuella beskattningsfrågan, och då avslutar

jag med en knorr beträffande om en sådan historia kan förekomma i dagens skattesystem. Det gör jag också ibland i del 2. På så vis kan boken vara intressant även för dem som idag arbetar med skattefrågor.

I bokens del 2 finns också plats för skratt, men där beskrivs mera om skattereglerna och hur de kommer till. Exempelvis hur jag fick lära mig att föra diskussioner med företrädare för branschorganisationer inför att jag som föredragande i momschefsgruppen skulle föredra någon fråga som ansågs så viktig att Riksskatteverket satte en policy för branschen i fråga. Andra intressanta aspekter på arbetet vid centralt ämbetsverk är också hur mycket demokrati som fanns med i bilden, när Riksskatteverket i samspel med en person som mer eller mindre hade Finansdepartementets öra hittade på en ny skatteregel. Riksskatteverkets skattedagar, där jag var en av föreläsarna, nämns, och även min roll som beslutsfattare i de så kallade nådeärendena avseende moms.

I bokens båda delar får de bland dagens studenter som kan vara på väg in i en karriär inom myndighetsvärlden ett ord på vägen från mig. Sålunda kan boken också utgöra en kompletterande och lättsammare läsning vid studier i olika samhällsorienterande ämnen från gymnasiet och uppåt i skolans värld. För övrigt lämnar jag även några tips till forskningen inom skatterätten.

Boken passar med andra ord läsare som är på väg in i myndighetsvärlden eller som bara är intresserade av den och av hur det kan gå till där, och målgruppen är därmed läsare som är ungefär 16 år och äldre – givetvis utan någon övre åldersgräns.

Boken utgör *inte* något slags uppgörelse från min sida med Skatteförvaltningen, utan jag minns min tid där, 1984-90 och 1992-94, med glädje.

Trevlig läsning,
Björn Forssén

011Röd. Law and Language on The Making of Tax Laws and Words and context – with Legal Semiotics: Fourth edition
Published (by the author) 2019-11-24, 192 pages.
ISBN 978-91-991288-8-7

Law and Language on The Making of Tax Laws and Words and context – with Legal Semiotics: Fourth edition is primarily a continuation of the author's planned research project within the field of fiscal sociology and thereby of the law and language issues in his book *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law*, where by the way the making of tax laws is not to be confused with the making of tax law. With his planned research project, he aims to analyse such issues as *the use of tax revenues*.

The author distinguishes fiscal sociology from sociology of law, but, although he considers The Making of Tax Laws a branch of fiscal sociology, He deems the law and language perspective on that topic also a topic within sociology of law. Research on tax law in Sweden is traditionally made by law dogmatic studies. When doing the research on The Making of Tax Laws he conducts instead empirical studies, which regarding the law and language issues in the first place concerns the process of The Making of Tax Laws. Thereby the underlying issue concerns *how* – what the author mention – communication distortions occur between the legislator's intentions with a tax rule and the perception of the rule by those applying it.

Amongst other things, the author refers in this book to conclusions that he makes concerning the topic of words and context in the EU tax law in his book *Ord och kontext i EU-skatterätten – En analys av svensk moms i ett law and language-perspektiv*. In the end of this book, the author suggests the use of Legal Semiotics (the Semiotics of Law) as a method to conduct empirical studies of VAT (value added tax) law.

Mr. Björn Forssén is a Swedish Doctor of Laws.

010Röd. The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Fourth edition
Published (by the author) 2019-11-23, 316 pages.
ISBN 978-91-991288-7-0

The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Fourth edition contains e.g., in Annex No.1 to its Part D, an example of empirical studies of law and language issues concerning the process of The Making of Tax Laws, namely regarding whether that process is functioning with respect of making Swedish national VAT rules that correspond with the rules of the VAT Directive (2006/112/EC). Annex No. 1 to Part D of this book makes a completion of the book's law and language perspective on the process of The Making of Tax Laws – not to be confused with the more classical topic of textbooks and studies on the making of tax law.

The empirical study of words and context in Swedish and EU tax laws is commented in the annex in relation to some questions from Part A, namely concerning suggestions about systematic aspects on the process of The Making of Tax Laws. By Annex No. 1 to Part D the author also mention something about the continuation of his research project, where he comments planned analyses of method issues, with respect of Part D, and of the use of tax revenues, with respect of Part E. Thus, this book contains the following five parts, A-E:

- Part A concerns systematic issues on The Making of Tax Laws from the perspective of the entrepreneur and how the legislator's intentions of taxation are conveyed by the texts;

- Part B concerns how communication distortions may occur thereby, mainly due to poor texts being made by the legislator; and

- Part C is about consequences thereof for the entrepreneur, mainly concerning charges of tax surcharge and tax fraud. An Epilogue ties together parts A-C.

- Part D concerns the language issue itself causing such communication distortions. There is also, as mentioned, Annex No. 1 to Part D.

- Part E is about planned empirical studies of the use of tax revenues, which might lead to studies – with regard of Part D – about methods for discovering communication distortions in the process of The Making of Tax Laws.

009Röd. Produktansvar – introduktionsbok: Tredje upplagan
Utgiven (eget förlag) 2019-11-17, 61 sidor.
ISBN 978-91-991288-6-3

Produktansvar – introduktionsbok: Tredje upplagan innehåller en introduktion till det strikta produktansvaret som gäller i Sverige sedan 1993, vilket bygger på EU:s produktansvarsdirektiv (85/374/EEG). Lydelserna av produktansvarslagen (1992:18) och direktivet återges till fullo. I boken berörs produktansvarslagens förhållande till direktivet och till andra skadeståndsrättsliga regler samt till Rom II-förordningen om lagvalsregler. Genomgående anges, vid redogörelsen för innebörden av respektive lagrum i produktansvarslagen, om det har en motsvarande bestämmelse i direktivet. Mål från EU-domstolen som berör regler eller begrepp i produktansvarslagen berörs också – samt vissa avgöranden i Högsta domstolen. Annat som nämns i denna introduktionsbok är bl.a. CE-märket och EU-miljömärket, och hur dessa ska utformas, samt förekomsten i vissa sammanhang av särskilda lagar om straffansvar m.m. vid sidan av produktansvarslagen, t.ex. läkemedelslagen.

008Röd. Law and Language on The Making of Tax Laws and Words and context: with Legal Semiotics
Published 2018-03-03, 192 pages.
ISBN 978-91-7615-253-9

Law and Language on The Making of Tax Laws and Words and context: with Legal Semiotics is written by Björn Forssén who in 2015 started his project, about The Making of Tax Laws (not to be confused with the making of tax law) as a branch within the field of fiscal sociology, with a pre study resulting in the e-book *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law* that was published in a third edition in 2017 (315 pages). It contains five parts, A-E, where he presents The Big Picture of the Swedish tax system on which he is doing research about the topic of The Making of Tax Laws.

The previous edition of this e-book, i.e. *Law and Language on The Making of Tax Laws and Words and context* published in 2017, is primarily a continuation of Part D in the above-mentioned book, i.e. of the law and language issues in *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law*. Part D was also published as an edited offprint in 2016 by the e-book *The Making of Tax Laws – Law and Language issues* (69 pages). The author distinguishes fiscal sociology from sociology of law, but, although he considers The Making of Tax Laws a branch of fiscal sociology, he of course deems the law and language perspective on that topic also a topic within sociology of law. Research on tax law in Sweden is traditionally made by law dogmatic studies. When conducting the research on The Making of Tax Laws Björn Forssén conducts instead empirical studies, which regarding the law and language issues in the first place concerns the process of The Making of Tax Laws. Thereby the underlying issue concerns *how* – what he mentions – communication distortions occur between the legislator's intentions with a tax rule and the perception of the rule by those applying it.

In an e-book concerning words and context in the EU tax law, *Ord och kontext i EU-skatterätten: En analys av svensk moms i ett law and language-perspektiv*, which was published in a second edition in 2017 (334 pages), Björn Forssén made his suggestion of how to do research on law and language issues regarding the process of The Making of Tax Laws. In the end of that book he added a translation into English of the summary and concluding viewpoints from Chapter 5 of its first edition, and that chapter was also published as an edited offprint in 2017 by the e-book *Law and language: Words and context in Swedish and EU tax laws* (88 pages).

The previous edition of this book is as mentioned above primarily a continuation of the law and language issues regarding Björn Forssén's research project about The Making of Tax Laws and it consists mainly of a merger of two of the previously mentioned books, namely:

- *The Making of Tax Laws – Law and Language issues* and
- *Law and language: Words and context in Swedish and EU tax laws*.

In the end of this edition a part is added, where the author suggest the use of Legal Semiotics (the Semiotics of Law) as a method to conduct empirical studies, independently or for the purpose of supporting a law dogmatic study, when analysing tax law. Björn Forssén thanks Professor Laura Ervo at Örebro University for supporting him in these ambitions.

Mr. Björn Forssén is a Swedish Doctor of Laws.

007Röd. Produktansvar – introduktionsbok Andra upplagan.
Utgiven 2018-02-01, 60 sidor.
ISBN 978-91-7615-246-1

Produktansvar – introduktionsbok Andra upplagan har, förutom sin första upplaga, två föregångare utgivna hos Publica/Norstedts Juridik (1996) och hos Jure (2012). I boken ges, med hänsyn till lagstiftningen per den 1 januari 2018, en introduktion till det strikta produktansvaret som gäller i Sverige sedan 1993 och bygger på EU:s produktansvarsdirektiv (85/374/EEG). Lydelserna av produktansvarslagen (1992:18) och direktivet återges till fullo. I boken berörs produktansvarslagens förhållande till direktivet och till andra skadeståndsrättsliga regler samt till Rom II-förordningen om lagvalsregler. Genomgående anges, vid redogörelsen för innebörden av respektive lagrum i produktansvarslagen, om det har en motsvarande bestämmelse i direktivet. Mål från EU-domstolen som berör regler eller begrepp i produktansvarslagen berörs också – samt vissa avgöranden i Högsta domstolen. Annat som nämns i denna introduktionsbok är bl.a. CE-märket och EU-miljömärket, och hur dessa ska utformas, samt förekomsten i vissa sammanhang av särskilda lagar om straffansvar m.m. vid sidan av produktansvarslagen, t.ex. läkemedelslagen.

006Röd Law and Language on The Making of Tax Laws and Words and context.
Published 2017-10-30, 169 pages.
ISBN 978-91-7615-234-8

Law and Language on The Making of Tax Laws and Words and context is written by Björn Forssén who has been a member of the Research Team Tax Law at Örebro University since 2015. Then he started his project about The Making of Tax Law**s** (not to be confused with the making of tax law), as a branch within the field of fiscal sociology, with a pre study resulting in the e-book *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law* that was published in a third edition in 2017 (315 pages). It contains five parts, A-E, where he presents The Big Picture of the Swedish tax system on which he is doing research about the topic of The Making of Tax Laws.

This e-book is primarily a continuation of Part D in the above-mentioned book, i.e. of the law and language issues. Part D was also published as an edited offprint in 2016 by the e-book *The Making of Tax Laws – Law and Language issues* (69 pages). The author distinguishes fiscal sociology from sociology of law, but, although he considers The Making of Tax Laws a branch of fiscal sociology, he of course deems the law and language perspective on that topic also a topic within sociology of law. Research on tax law in Sweden is traditionally made by law dogmatic studies. When conducting the research on The Making of Tax Laws Björn Forssén conducts instead empirical studies, which regarding the law and language issues in the first place concerns the process of The Making of Tax Laws. Thereby the underlying issue concerns *how* – what he mentions – communication distortions occur between the legislator's intentions with a tax rule and the perception of the rule by those applying it.

In an e-book concerning words and context in the EU tax law, *Ord och kontext i EU-skatterätten: En analys av svensk moms i ett law and language-perspektiv*, which was published in a second edition in 2017 (334 pages), Björn Forssén made his suggestion of how to do research on law and language issues regarding the process of The Making of Tax Laws. In the end of that book he added a translation into English of the summary and concluding viewpoints from Chapter 5 of its first edition, and that chapter was also published as an edited offprint in 2017 by the e-book *Law and language: Words and context in Swedish and EU tax laws* (88 pages).

This book is as mentioned above primarily a continuation of the law and language issues regarding Björn Forssén's research project about The Making of Tax Laws and it consists mainly of a merger of two of the previously mentioned books, namely:

- *The Making of Tax Laws – Law and Language issues* and
- *Law and language: Words and context in Swedish and EU tax laws*.

005Röd The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Third edition.
Published 2017-04-11, 315 pages.
ISBN 978-91-7615-230-0

The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Third edition concerns fiscal sociology aspects on The Making of Tax Laws (not to be confused with the making of tax law). It's a new branch within the field of fiscal sociology concerning certain aspects on The Making of Tax Laws (previously presented in this book's first and second editions). It forms a bridge between fiscal sociology aspects in the broader sense, i.e. regarding aspects of economics and sociology on fiscal sociology. The book consists of five parts, A-E.

In this third edition there's an annex added, concerning Part D. Thereby you have an example of empirical studies of law and language issues concerning the process of The Making of Tax Laws, namely regarding whether that process is functioning with respect of making Swedish national VAT rules that correspond with the rules of the VAT Directive (2006/112/EC). This study, presented in the book as Annex No. 1 to Part D, is a reproduction of the book *Law and language: Words and context in Swedish and EU tax laws*, published in April 2017, which in its turn is the summary and concluding viewpoints from *Ord och kontext i EU-skatterätten: En analys av svensk moms i ett law and language-perspektiv* – published in 2016.

Annex No. 1 to Part D makes a completion of the previously presented law and language perspective on the process of The Making of Tax Laws by the presentation of the summary and concluding viewpoints from the mentioned empirical study of words and context in Swedish and EU tax laws and by in the annex also commenting it in relation to some questions from Part A, namely concerning suggestions about systematic aspects on the process of The Making of Tax Laws. By Annex No. 1 to Part D is also mentioned something about the continuation of the author's research project, where he comments planned analyses of method issues, with respect of Part D, and of the use of tax revenues, with respect of Part E. The five parts of this book, A-E, contain the following:

- Part A concerns systematic issues on The Making of Tax Laws from the perspective of the entrepreneur and how the legislator's intentions of taxation are conveyed by the texts;

- Part B concerns how communication distortions may occur thereby, mainly due to poor texts being made by the legislator; and

- Part C is about consequences thereof for the entrepreneur, mainly concerning charges of tax surcharge and tax fraud. An Epilogue ties together parts A-C.

- Part D concerns the language issue itself causing such communication distortions. Now there's also, as mentioned, Annex No. 1 to Part D.

- Part E is about planned empirical studies of the use of tax revenues, which might lead to studies – with regard of Part D – about methods for discovering communication distortions in the process of The Making of Tax Laws.

004Röd The Making of Tax Laws – Law and Language issues.
Published 2016-01-26, 69 pages.
ISBN 978-91-7615-208-9

The Making of Tax Laws – Law and Language issues, is an edited offprint of Part D of *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Second edition*, by the same author and also published by this publisher. In that book The Making of Tax Laws, meaning fiscal sociology aspects on the tax rules as such, was presented as a new branch of fiscal sociology concerning certain aspects regarding the making of tax laws (not to be confused with the making of tax law).

This book concerns Communication Distortions within tax rules and Use of language in law. The underlying issue concerns *how* communication distortions occur between the legislator's intentions with tax rules and the perception of them within a general context of the use of language in law. The main issue in this book concerns reasoning from the linguistic law and language perspective about *why* a text containing e.g. an imperative to pay tax may as such make a poor tool to convey that intention of the legislator to the tax subject, e.g. to an entrepreneur. A resulting question is whether there's any pedagogy to support a decrease of a risk of the described communication distortions occurring by way of a method of text processing that makes the final text – making the present tax rule – more likely to correspond in terms of communicative precision with the legislator's intention.

Thus, this book chiefly concerns avoiding the described communication distortions by first and foremost avoiding textual imperfections in the mentioned communicative respect regarding the making of tax laws. The focus is set more on the language issue itself than on imperfections in the system which is supposed to convey the legislator's intentions with tax rules.

003Röd The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Second edition.
Published 2015-10-16, 236 pages.
ISBN 978-91-7615-200-3

The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law: Second edition concerns fiscal sociology aspects on the making of tax laws. It's a new branch within the field of fiscal sociology concerning certain aspects on the making of tax laws (first presented in this book's first edition). It forms a bridge between fiscal sociology aspects in the broader sense, i.e. regarding aspects of economics and sociology on fiscal sociology.

The book consists of five parts, A-E:

- Part A concerns systematic questions on the making of tax laws from the perspective of the entrepreneur and how the legislator's intentions of taxation are conveyed by the texts;

- Part B concerns communication distortions mainly due to poor texts, with focus set on the use of the concept tax liable in the Swedish Value Added Tax Act 1994 in some instances where the EU's VAT Directive (2006/112/EC) instead contains the concept taxable person; and

- Part C is about consequences thereof for the entrepreneur mainly concerning charges of tax surcharge and tax fraud.

- There's also an Epilogue tying together parts A-C.

- Parts A-C are the basis of the book. In this second edition there are also parts D and E which refer on several occasions to parts A-C, where Part D mainly refers to Part B.

- Part D adds linguistics and pedagogy aspects on the subject of the making of tax laws by putting it into a context of the use of language in law in general. Thus, Part D sets the focus more on the language issue itself than on imperfections in the system which is supposed to convey the legislator's intentions with tax rules.

- Part E contains some suggestions on research about fiscal sociology in the initially mentioned broader senses that might be influenced by the experiences from parts A-D.

Parts A-C, can be read separately with regard of their various mentioned themes. Before reading parts D and E the author advise reading at least Part B and the Epilogue to parts A-C.

002Röd Produktansvar – introduktionsbok.
Utgiven 2015-04-29, 56 sidor.
ISBN 978-91-7615-176-1

Produktansvar – introduktionsbok har två föregångare utgivna hos Publica/Norstedts Juridik (1996) och hos Jure (2012). I denna bok ges, med hänsyn till lagstiftningen per den 1 januari 2015, en introduktion till det strikta produktansvaret som gäller i Sverige sedan 1993 och bygger på EU:s produktansvarsdirektiv (85/374/EEG). Lydelserna av produktansvarslagen (1992:18) och direktivet återges till fullo. I boken berörs produktansvarslagens förhållande till direktivet och till andra skadeståndsrättsliga regler. Genomgående anges, vid redogörelsen för innebörden av respektive lagrum i produktansvarslagen, om det har en motsvarande bestämmelse i direktivet. Mål från EU-domstolen som berör regler eller begrepp i produktansvarslagen berörs också – samt vissa avgöranden i Högsta domstolen. Annat som nämns i denna introduktionsbok är bl.a. CE-märket och EU-miljömärket, och hur dessa ska utformas, samt förekomsten i vissa sammanhang av särskilda lagar om straffansvar m.m. vid sidan av produktansvarslagen, t.ex. läkemedelslagen.

001Röd The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law.
Published 2015-04-30, 162 pages.
ISBN 978-91-7615-175-4

The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law concerns fiscal sociology aspects on the making of tax laws. It's a new branch within the field of fiscal sociology concerning certain aspects regarding the making of tax laws. It constitutes a bridge between fiscal sociology aspects in the broader sense, i.e. regarding aspects of economics and sociology about fiscal sociology. The book consists of three parts:

- Part A concerns systematic questions on the making of tax laws from the perspective of the entrepreneur and how the legislator's intentions of taxation are conveyed by the texts;

- Part B concerns communication distortions mainly due to poor texts, with focus set on the use of the concept tax liable in the Swedish Value Added Tax Act 1994 in some instances where the EU's VAT Directive (2006/112/EC) instead contains the concept taxable person; and

- Part C is about consequences thereof for the entrepreneur mainly concerning charges of tax surcharge and tax fraud. There's also an Epilogue tying together the conclusions in Part C with those in Part A and Part B.

The three parts of this book can be read separately with regard of their various themes: i.e. regarding systematic imperfections concerning the making of tax laws for entrepreneurs, communication distortions in that respect between the legislator's intention and the perception of the tax laws and consequences thereof for the entrepreneur. In each part the theme is introduced by a history or background review and together Part A, Part B and Part C build a logical continuity on the topic of the making of tax laws.

Part B and Part C are to a large extent built on the conclusions in the author's licentiate's dissertation in 2011 and doctor's thesis in 2013 at Örebro University, where he analyzed some differences between the Swedish Value Added Tax Act 1994 and the EU's VAT Directive (2006/112/EC) regarding current law on the determination of the tax subject and the right to deduct input tax etc. The third edition of his doctor's thesis – Tax and payment liability to VAT in *enkla bolag* (approx. joint ventures) and *partrederier* (shipping partnerships) – is also published by this publisher. In that book are a couple of models – tools – to deal with the mentioned differences in practice presented. In this book are those differences looked upon as communication distortions caused by the legislator failing to transmit properly the intended taxation to the entrepreneurs as tax subjects. It's no longer primarily a matter of establishing current law. The fiscal sociology perspective in this book concerns in the first place reasoning on *how* e.g. the already established differences mentioned occur and what to about it regarding the topic of the making of tax laws to avoid such communication distortions.

Thus, the focus on communication distortions is set on the Swedish Value Added Tax Act 1994 in relation to the EU's VAT Directive (2006/112/EC). However, this book may also serve as a reference for comparative studies including countries outside the EU.