

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 | 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.

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