

Tax and payment liability to VAT in *enkla bolag* (approx. joint ventures) and *partrederier* (shipping partnerships) is the author's translation into English of his Swedish doctor's thesis *Skatt- och betalningsskyldighet för moms i enkla bolag och partrederier*.

Entrepreneur or consumer? In his licentiate's dissertation at Örebro University in 2011 the author treated that question concerning the main rule on the determination of the tax subject according to *mervärdesskattelagen (1994:200)* [i.e. the Swedish VAT act]. The problem then concerned in the first place whether that determination of who is entrepreneur for VAT purposes was in compliance with the main rule in the EU's VAT Directive (2006/112/EC) for the determination of taxable person, article 9(1) first paragraph.

In this book the author continues with the same topic, but here is the determination of the tax subject concerning one of the special rules in *mervärdesskattelagen* investigated. That rule is to be found in Chapter 6 section 2 which partly treats the tax liability for partners in *enkla bolag* (approx. joint ventures) and *partrederier* (shipping partnerships), partly contains a possibility for the partners to let a partner as representative answer for accounting and payment liability regarding the VAT in *bolaget* or *rederiet*. By its character of special rule on tax and payment liability is the present rule – which in this book is called the representative rule – not of the same economical importance as the main rule to determine the tax subject. However, the representative rule is of a significant economical interest. There are more than 7,000 active *enkla bolag* according to the Statistics Sweden's (SCB) enterprise register. Furthermore, there are hidden statistics concerning undetected *enkla bolag*. The representative rule is however of a particular law scientific interest due to it concerning a more classical law scientific problem, namely taxation and collection in connection with legal figures – *enkla bolag* and *partrederier* – which are not legal entities. The tax liability shall also in this case be in compliance with the main rule on who is taxable person according to the EU's VAT Directive (2006/112/EC).

By SFS 2013:368 was on the 1st of July 2013 the determination of the tax subject disconnected from the income tax act and *yrkesmässig verksamhet* was replaced with the concept *beskattningsbar person* (taxable person). However, the Government and the EU Commission talked at cross-purposes concerning the criticism that the Commission presented in 2008 regarding the determination of the emergence of the right of deduction according to *mervärdesskattelagen*. The reform in 2013 did not mention the use of the concept *skattskyldig* (tax liable) instead of *beskattningsbar person* (taxable person) for that determination. The Commission might believe that the criticism led to a solution by the reform, but the problem remained. The particular problems concerning VAT in *enkla bolag* and *partrederier* also still remained after the reform in 2013.

By the original Swedish language version of this book, *the author, Björn Forssén, became Doctor of Laws* on the 26th of April 2013 at Örebro University (Sweden).