The VAT research in Sweden – where is it going?
Part 2

[Translation of the article *Momsforskningen i Sverige – vart är den på väg? Del 2*, by Björn Forssén, published in original in *Tidningen Balans fördjupningsbilaga* (The Periodical Balans Annex with advanced articles) 2/2021, pp. 29–36. Translation into English by the author of this article, Björn Forssén.]

In this second part, of an article series of two, Björn Forssén continues with giving his point of view on the research about value-added tax (VAT) in Sweden. He is still starting from his overview in Tidskrift utgiven av Juridiska Föreningen i Finland [The journal published by the Law Society of Finland (abbreviated JFT)], the article Momsforskningen i Sverige – metodfrågor (The VAT research in Sweden – method questions),[1] and is emphasizing here what he deems is lacking in the VAT research, if it is carried out by disregarding the right of deduction etcetera.

By Lindgren Zucchini 2020 disregarding the right of deduction of input tax the analysis in the thesis cannot correctly concern the EU's common VAT system, since the material rules on VAT according to the EU's VAT Directive (2006/112/EC) consist of rules on obligations and rights. By delimiting questions on the right of deduction of input tax in Lindgren Zucchini 2020, it has been from the beginning impossible to make a deeper reasoning on VAT according to the EU law. The thesis cannot keep what it is promising by its title, an analysis of *Composite Supplies in the Common System of VAT*. Any problemizing is not possible regarding composite transactions for VAT purposes based on what is meant by VAT according to the EU law, that is based on the VAT Directive, which acording to its title is a directive *on a common system of value added tax* and where article 1(2) is defining the VAT principle based on three principles: an in principle general right of deduction, the reciprocity principle and the principle of passing on the tax burden. By disregarding the right of deduction can neither a chapter on theory and method be made for the purpose of problemizing questions on output tax. Then the analysis is made as if it was a matter of a gross tax, like excise duty.

Below, I come back – as mentioned in my previous article *in Balans fördjupingsbilaga* (The Periodical Balans Annex with advanced articles) – to Lindgren Zucchini 2020 and certain further aspects on that work, where the fulfillment of the demands for an acceptable academical level of a thesis is regarded, whereby I divide the comments into material rules, formal rules and source material.

Material rules

The implementation question, the right of deduction and the scope of the complex of problems

In section 1.3 about the delimitations in Lindgren Zucchini 2020 it is motivated that the implementation question is omitted by the argument that the EU's common VAT system in practice would already be realized and that a study of the implementaion of the rules of the VAT Directive into the EU Member States' national VAT legislations therefore principally give knowledge about those than about the EU's common system for VAT. This seems to be an attempt to moivate the choice of method rather than to carry out the study by recognizing

[1] See JFT 6/2020 pp. 716-757. Cit. Forssén 2020a (available in full text on www.forssen.com).

recital 7 of the preamble to the VAT Directive, where it is inter alia stated, in opposition to recently mentioned section 1.3, that the tax rates and exemptions from taxation are not fully harmonised. The main supervisor of Lindgren Zucchini 2020, professor Eleonor Kristoffersson (previously Alhager), has in effect also noted precisely this in her own thesis, Alhager 2001. In section 4.5.2 of Forssén 2020a I mention that it is staed in Alhager 2001 (p. 26) that a comparative method should complete the law dogmatic inter alia for the reason that the tax rates constitute the substantial field which remains to be harmonised.

Thus, professor Kristoffersson has in her own thesis presented a conception about the scope of the problems which nowadays are described in recital 7 of the preamble to the VAT Directive on the theme of harmonisation, but has not succeeded to convey this to Giacomo Lindgren Zucchini. In section 4.6.1 of Forssén 2020aI avsnitt 4.6.1 I note that recital 7 of the preamble to the VAT Directive is not mentioned in Lindgren Zucchini 2020. This despite that I at the opening seminar (19 October, 2015) brought up for the choice of subject in question the importance of regarding recital 7 of the preamble to the VAT Directive. Then I also pointed out the importance of thoroughly set up a chapter on theory and method, which would have made it possible to make a deeper analysis of the subject.

Thus, professor Kristoffersson and Giacomo Lindgren Zucchini have not only let themselves be guided in the choice of method in Lindgren Zucchini 2020 by the same false assumption as in Henkow 2008 about law dogmatics being the only suitable method for the analysis of VAT questions. They have also treated the complex of problems regarding composite transactions for VAT purposes as if it in a rule would exist something to dig out to be presented like such a transaction concerns the tax object as a single supply. Thereby they have also disregarded that the thesis should have contained a problemizing meaning that composite transactions for VAT purposes also can concern transactions supplied by more than one person. Despite that professor Kristoffersson was the main supervisor at the work with my theses it is not mentioned that I in Forssén 2013 have brought up a side issue concerning this. Neither has any effort been made in Lindgren Zucchini 2020 to make a stylistic description of the scope of the complex of problems. Figures for a theoretical description of what questions on composite transactions can comprise is lacking. *Composite supplies* (Sw., *sammansatta transaktioner*) is a concept not defined in or used in the VAT Directive, and it is neither defined in the so-called implementing regulation (EU) No 282/2011 or in any primary law rule. In my book *Vara och tjänst vid sammansatta transaktioner – tolkning och tillämpning enligt mervärdesskattelagen och EU:s mervärdesskattedirektiv* (Goods and services at composite supplies – interpretation and application according to the VAT Act and the EU's VAT Directive), from 2020 – self-published, I state that an analysis of composite transactions for VAT purposes should be made by an examination partly of what should be considered composite transactions, partly of what is similar to such transactions and partly of what sometimes is called composite transactions, but should not be comprised by the concept.

One of the members of the grading committee of Giacomo Lindgren Zucchini's disputation at Örebro University on 30 September, 2020, professor Robert Påhlsson,[2] has written a notification of Lindgren Zucchini 2020 in *Skattenytt* (Tax news) 12/2020 (pp. 856-859) – with the title *Ett eller flera tillhandahållanden? Anmälan av Giacomo Lindgren Zucchini,* Composite Supplies in the Common System of VAT (One or more supplies? Notification of Giacomo Lindgren Zucchini, Composite Supplies in the Common System of VAT). He seems to accept the idea from Henkow 2008 and in Lindgren Zucchini 2020 meaning that a law

[2] Professor Robert Påhlsson: professor at the Department of Law, School of Business, Economics and Law, University of Gothenburg.

dogmatic method would be the only suitable for studies in the subject VAT law. Jag followed the disputation via Zoom, and noted that the opponent, professor Edoardo Traversa,[3] inter alia criticized that Lindgren Zucchini 2020 is lacking an analysis of the question of composite transactions supplied by more than one person and that the examination in the thesis in a methodological meaning only consists of a casuistic review of EU-verdicts. This was not mentioned by professor Påhlsson in his notification, but he is instead trying to motivate the absence of verdicts from *Högsta förvaltningsdomstolen*, i.e. the Supreme Administrative Court of Sweden, with the argument that *the Swedish implementation* is not mentioned due to *the purpose with the thesis being an examination of how composite supplies are treated in the VAT system according to the EU law*. Thus, professor Påhlsson has not understood professor Traversa's criticism and the scope of the complex of problems on composite transactions for VAT purposes, which is considerable since it is an undefined concept. That the case-law of the Court of Justice of the EU (CJEU) would be sufficient to give the complex of problems a serious analysis is a far too narrow perspective. Professor Traversa presented further criticism, which inter alia consisted of Lindgren Zucchini 2020 lacking reasoning on abusive practice. Regarding the question on the importance of the right of deduction to examine composite transactions for VAT purposes, professor Påhlsson expressed by the way in his notification of Lindgren Zucchini 2020 – and without any other commentary thereby – only that the *right of deduction is neither comprised by the thesis*.

Lindgren Zucchini 2020 is written in English, and an observant reader notes that the expression *joint ventures* is lacking therein, that is a consideration is lacking of the important example of problems regarding composite transactions supplied by more than one person who are not constituting a legal entity together. Concering joint ventures (Sw., cp. *enkla bolag*) can guidance instead be found in Forssén 2013 with regard of the above-mentioned side issue therein. With that question I opened up for further research on composite transactions, by it concerning a problem regarding both the tax subject and the tax object, about artistic work carried out under the enterprise form *enkelt bolag* (pl. enkla bolag).[4] Compare *enkla bolag* with *joint ventures*, which expression I use in the title of my translation into English of Forssén 2013: *Tax and payment liability to VAT in joint ventures and shipping partnerships*.

That professor Påhlsson does not realize that the analysis of composite transactions for VAT purposes has been made a mere introvert study in Lindgren Zucchini 2020 is clearly demonstrated by his notification, by him emphasizing the example in the beginning of the thesis with an arrangement of a film festival as especially interesting to describe the problems with composite transactions. There the question is whether the determination of applicable VAT rate for the film, a meal and a glass of wine means that a transaction and a VAT rate shall be determined or if it exists three different transaction for which various VAT rates may apply. The question that should have been put is also the one I am raising by the side issue in Forssén 2013, namely what applies concerning the actual film making and the questions whether exemption from taxation applies or what or which VAT rates apply, if the film is created by two or more persons. Lindgren Zucchini 2020 does not get there, by Giacomo Lindgren Zucchini delimiting such cases from the study, to instead treating the complex of problems as if a composite transaction concerns the tax object as one single supply. It is first by the delimited question that civil law in the form of intellectual property law comes into the context, which professor Traversa also wanted.

[3] Professor Edoardo Traversa: professor at Université catholique de Louvain Louvain-la-Neuve, Belgium.
[4] See Forssén 2013, sections 1.1.2, 2.8, 6.5, 6.6 and 7.1.3.6.

Legal semiotics, certain law political aims, language questions and abusive practice

By the way, I went further with the side issue in Forssén 2013, and have emphasized that there is not only a need of clarifying whether non-legal entities, like *enkla bolag* (joint ventures) and *partrederier* (shipping partnerships) in Sweden and *sammanslutningar* and *partrederier* in Finland, are comprised by the main rule in article 9(1) first paragraph o the VAT Directive on who is a taxable person, which I have iterated,[5] and especially come back to below. In my article *Juridisk semiotik och tecken på skattebrott i den artistiska miljön* (Legal semiotics and signs of tax fraud in the artistic environment), JFT 5/2018, pp. 307–328 (cit. Forssén 2018), I have also pointed out *the importance of completing a law dogmatic study of composite transaction in the field of VAT with an analyis based on legal semiotics*.[6]

No identification or review of law political aims is made in Lindgren Zucchini 2020. A cohesive VAT system, a uniform VAT is a law political aim with the VAT according to the EU law that should have been mentioned in the thesis. I may also mention two more examples of important law political aims in that respect which are missing in the thesis: an efficient collection of VAT and the principle of a neutral VAT, which I somewhat mention below.

Professor Påhlsson states in his notification of Lindgren Zucchini 2020 that *the strictly union law perspective* motivates that the thesis is written in English. I disagree about it. Instead, the circumstance that English is the only language used in the thesis means that the possibility of a deeper interpretation of the EU-cases has been limited. In that respect I may exemplify with the EU-case C-216/97 (Gregg),[7] which I also mention in section 3.5 in Forssén 2020a on the theme of efficient collection. Since no identification or review of law political aims is made in Lindgren Zucchini 2020, any reasoning about an efficient collection as a law political aim with the VAT Directive is also totally lacking therein. In Forssén 2011 (p. 93) I referred to the ”Gregg”-case as an example of that French ought to be regarded for exactness when interpreting EU-cases. I referred thereby in Forssén 2011 (p. 69) to professor Ulf Bernitz and Leo Mulders.[8] English is, also after the Brexit, like for instance Swedish and French one of the official languages within the EU. In the EU-case C-216/97 (Gregg) the language of the case was actually English, but it was, as I mention in Forssén 2011 (p. 93) and come back to in Forssén 2013 (p. 72) and in Forssén 2020a (section 3.5), French that showed that the CJEU emphasizes the collection of VAT, that is the more general meaning of the principle of neutrality and not limited to the specific meaning of charging of VAT that follows by the English language version of the verdict. This proves in my opinion the risk of over-emphasizing the importance of English for a thesis about the subject of VAT, like what has been done in Lindgren Zucchini 2020. I used at the interpretation of the ”Gregg”-case the recommendation from Leo Mulders in the mentioned work (p. 58) concerning the use of language for exactness when interpreting EU-verdicts, that is I interpreted and accounted for

[5] See Forssén 2013, sections 7.1.3.2 and 7.1.3.6 and also Forssén 2019 pp. 69 and 70 and Forssén 2020b pp. 393 and 394. The titles of Forssén 2019 och Forssén 2020b: see Part 1.
[6] See Forssén 2018 p. 320.
[7] EU-case C-216/97(Gregg), ECLI:EU:C:1999:390.
[8] See pp. 78 and 84 in Ulf Bernitz, *Kapitlet EUROPARÄTTEN* (the Chapter European Law), pp. 59–89, in *Finna rätt Juristens källmaterial och arbetsmetoder (elfte upplagan)*, Finding law The lawyer’s source material and work methods (eleventh edition), by Ulf Bernitz – Lars Heuman – Madeleine Leijonhufvud – Peter Seipel – Wiweka Warnling-Nerep – Hans-Heinrich Vogel, Norstedts Juridik 2010 and pp. 47 and 58 in Leo Mulders, the Chapter Translation at the Court of Justice of the European Communities in The Coherence of EU Law, by Sacha Prechal and Bert van Roermund, Bert (editors, Oxford University Press, Oxford 2008 (reprinted 2010).

(on the pages 92-94 in Forssén 2011) item 20, which was decisive for the question in the case, in my own language Swedish, in the language of the case English, and in French. Then I could make the judgment that the question of the collection of VAT should be set before the question of the charging of VAT, when it is a matter of upholding the principle of a neutral VAT according to the EU law. Lindgren Zucchini 2020 is a Swedish thesis about VAT, and it is a great lack that it does not contain any reading on the Swedish language. The thesis is completely dominated by English – French or any other foreign language for that matter is neither used therein. There is a warning from Leo Mulders on the recently mentioned page for the risk of only using one language at ”close reading” of EU-verdicts, which I consider is also proven by my example.

The importance of making in the Swedish VAT research interpretations of unclear concepts in verdicts or orders from the CJEU also with regard of Swedish, French and, if possible, other official languages in the EU than English is also shown by Lindgren Zucchini 2020 beginning in section 1.1, with the headline *Background*, with an interpretation of two EU-cases according to footnote 1 therein,[9] and that the result of the interpretaion of those meaning that the analysis of composite transactions for VAT purposes thereafter is made by deduction and a casuistic review only in the English language of EU-cases. Any induction that would develop the knowledge of the subect is thereby not achieved in Lindgren Zucchini 2020. In section 3.4.4 in the thesis, with the headline *The Directionality of, and Participants in, a Single Supply*, it is stated that it would only exist as an exception that *a composite supply* – a composite transaction – also comprises that a consideration is corresponded by some efforts in return from various persons, and not only a supply from one person. Giacomo Lindgren Zucchini interprets the two EU-cases so that ”a composite supply” shall be deemed considering the tax object as ”a single supply”, one single transaction. He states that a definition can be interpreted of what is a composite transaction meaning that ”A composite supply is a single supply that consists of various distinguishable parts that are combined to form a cohesive unit assessed as such for VAT purposes, even though at least some of those parts might constitute their own single supplies in other circumstances.” Based on that definition of ”composite supplies” are in section 1.2, with the headline *Aim and Research Questions*, by deduction, five questions drawn up for the study of the concept, but law political aims with the EU law in the field are never identified for the analysis in Lindgren Zucchini 2020.

I consider that the two EU-cases are not giving any support to formulate the definition mentioned of what is meant with a composite transaction – *a composite supply* – for VAT purposes, and that problems regarding composite transactions consisting of efforts by more than one person could be delimited as exceptional cases. In that in footnote 1 in section 1.1 of the thesis referred item 27 in the case C-208/15, where the language of the case by the way is Hungarian, the CJEU is only giving two examples of which situations constitute *a single supply*. A reading of that item in the verdict’s English, French and Swedish language versions, does not show that the expression only in exceptional cases would comprise that a consideration is corresponded by efforts from various persons. By the way, it is stated in that section, that it, at supplies made by more than one person, would be unclear to what extent those must be taxable persons, for such a supply to be taxable. The question is however incomplete put. In the first place that problem concerns whether legal figures which are not constituting legal entities are comprised by the main rule on who is a taxable person according to article 9(1) first paragraph of the VAT Directive. I have shown already in Forssén 2013 that

[9] The CJEU’s verdict in the case C-208/15 (Stock ‘94), ECLI:EU:C:2016:936, and the CJEU’s *order* in the case C-117/11 (Purple Parking and Airparks Services), ECLI:EU:C:2012:29.

the implementation of the directive rule is made in different ways in the national VAT legislations in Sweden and Finland respectively, where non-legal entities are concerned, which of course can consist of constellations where not only taxable persons are included, but also ordinary private persons can be included together with them. See more about this in Forssén 2013, inter alia in sections 7.1.3.2, 7.1.3.3 and 7.2 therein.

In the other EU-case invoked in footnote 1 in section 1.1 of the thesis, C-117/11, where the language of the case is English, it is only stated, in that in the footnote referred item 39 in the CJEU's *order*, that it follows by the CJEU's case-law that the treatment of several services as "a single supply" with necessity entails that the treatment for tax purposes becomes different compared to the one that the services would have been given if they had been supplied separately, whereby the CJEU also states that a complex supply of services consisting of several parts not automatically resembles seprate supplies of those parts. Thus, that aim is neither showing that it would only exist as an exception that the expression *a composite supply* also comprises that a consideration is corresponded by efforts from more than one person.

By his interpretation of the two mentioned EU-cases, Giacomo Lindgren Zucchini has taken the introvert approach to delimit such cases that I am describing above with the example of a film work which is created by more than one person. By treating the complex of problems as if a composite transaction concerns the tax object as one single transaction, whereby problems regarding composite transactions supplied by more than one person would be possible to disregard, the thesis does not reach so far. Since such cases are likely to be very extensive, and should have led to an empirical examination thereby, I deem that Giacomo Lindgren Zucchini has limited his study in an unacceptable way, by treating them as exceptional situations. He should have made the study of the present subject, which is hard to determine, unbiassed by an examination partly of what should be considered composite transactions, partly of what is similar to such transactions and partly of what sometimes is called composite transactions, but should not be comprised by the concept.

An efficient collection of VAT is counteracted by abusive practice and pure fraud – tax fraud – in the field of VAT. Professor Traversa's criticism regarding questions on abusive practice not being mentioned in Lindgren Zucchini 2020 is of a particular importance precisely for questions about an effective collection of VAT.

In my article *Konkurrensfördelar med varuomsättningar efter momsfria omsättningar av varor i vissa lager och av finansiella tjänster* (Competition advantages with supplies of goods after VAT free supplies of goods in certain warehouses and of finacial services), in *Balans fördjupingsbilaga* (The Periodical Balans Annex with advanced articles) 1/2018 pp. 3-10, I show how special rules in the VAT Directive on goods in certain warehouses can be used to reduce the taxable amount compared with according to the general rules after acquisitions of goods which have been placed in such warehouses, if a set-off has been made during the time the goods were placed there of transactions regarding the acquisition which can be denoted as composite and which are comprised by exemption from taxation accoding to the special rules. I state that repeated suchlike transactions can be disqualified as cases of abusive practice. Of a particular interest is then how private law options are treated. I had expected that those would be treated in Henkow 2008 based on the exemption from taxation of financial services in article 135(1) b-f of the VAT Directive, but this never happened.

After Henkow 2008 came during the year of 2011 the so-called implementing regulation (EU) No 282/2011 with rules laying down implementing measures for certain rules in the VAT Directive, like chapter IV on taxable transactions in the form of supply of services according to articles 24-29 of the directive, where article 9 of the implementing regulation means that the sale of an option constitutes a supply of a service according to the main rule in article 24 of the directive, if the sale is a transaction within the scope of application for article 135(1) f of the directive. Such a supply of services is considered as separate from the underlying transactions to which the services are pertaining. This should have been mentioned in Lindgren Zucchini 2020, but there is no interpretation made of the VAT Directive in relation to the implementing regulation, but it is only stated (on page 35) that the implementing regulation exists.

Regarding the principle of a neutral VAT as a law political aim with the VAT ccording to the EU law, I may also mention that I in section 3.3 in Forssén 2020a is stating that it in recital 7 of the preamble to the VAT Directive is mentioned that the tax rates and the exemptions from taxation are not fully harmonised, but that the principle of a neutral VAT yet applies so that similar goods and services are burdened with an equally large taxation within each Member State's territory. This also proves that it is not only precarious with regard of the choice of method that Lindgren Zucchini 2020 does not contain any reference to Sonnerby 2010, since the analysis there concerned precisely the principle of a neutral VAT and that principle is considered following by inter alia article 1(2) of the VAT Directive by the parts of the VAT priciple, which is expressing what is meant with VAT according to the EU law.

Formal rules

Lindgren Zucchini 2020 does not contain anything about the formal rules of the VAT Directive. Since the right of deduction, with the main rule thereof in article 168 a), is not mentioned in a material sense, the reader of the thesis may also assume that it also explains why the formal rules in the articles 178 a) and 226 of the VAT Directive are lacking, that is about the exercise of right of deduction – article 178 a) – and the importance thereby of the taxable person receiving an invoice fulfilling the demand of content of an invoice according to article 226. There are no explanations in section 1.3 about the delimitations in Lindgren Zucchini 2020 as to why the formal rules of the VAT Directive are left out. Although the right of deduction has been disregard in the material and formal meaning, it was possible to problemize the directive's obligation side starting from its formal rules, by mentioning the articles 220 and 226 about a taxable person's obligation to secure that an invoice is issued which fulfills the main rule on the content of an invoice regading a taxable transaction and certain exempted tansactions and article 213 about the liability for a taxable person to register for VAT. Such a problemizing of the directive's obligation side would have made the thesis useful for the appliers of law at least in these respects.

Source material

The only Swedish theses on the subject VAT which are mentioned in Lindgren Zucchini 2020 are, as mentioned in Part 1, Henkow 2008, Rendahl 2009, Papis-Almansa 2016 and Ek 2019. That is only 4 of 10 of the Swedish theses on the subject preceding Lindgren Zucchini 2020, why it is not only the usefulness of the research result that is lacking in the thesis, but also that completeness is lacking which is amongst the criteria that always should apply for jurisprudential theses in Sweden. Already a review of the list of references, which is named *References* in Lindgren Zucchini 2020 and to be found on the pages 259-278 therein, shows

there are lacks in the source material, and I stay here by mentioning something about public printing in that respect.

The question is why public printing as well in Sweden as in any other Member State is totally lacking in the source material of Lindgren Zucchini 2020. Regarding Swedish public printing, I am missing that about the EU law in the field of VAT so informative SOU 2002:74, *Mervärdesskatt i ett EG-rättsligt perspektiv* (Value added tax in an EC law perspective) and also for example SOU 1989:35, *Reformerad mervärdeskatt m.m.* (Reformed value added tax etc.), and SOU 2006:90, *På väg mot en enhetlig mervärdesskatt* (On the way towards a uniform value added tax). Especially with respect of recital 7 of the preamble to the VAT Directive, as I mention above, not being mentioned in Lindgren Zucchini 2020, I may state that both the latterly mentioned of the Government's official reports should have induced Giacomo Lindgren Zucchini to do so in his thesis. SOU 1989:35, which meant a closer association of *lagen (1968:430) om mervärdeskatt* (GML) to the EC's Sixth VAT Directive (77/388/EEC), that is to the most important of the directives preceding the VAT Directive, led to alterations in the GML by SFS 1990:576, inter alia meaning that a uniform VAT rate applied in Sweden during the year of 1991. Thereafter were reduced VAT rates gradually introduced again beside the general one, but the question of an reintroduction of a uniform VAT rate was brought up again in SOU 2006:90, which however has not led to legislation. Since the problem of harmonising the VAT rates – and the exemptions – remains to be resolved in the EU's common VAT system according to recital 7 of the preamble of the VAT Directive, which I also mention above, should SOU 1989:35 and SOU 2006:90 have been mentioned in the thesis.

SOU 2002:74 should also have been mentioned in the thesis. The report concerned the terminology of *mervärdesskattelagen (1994:200)*, ML compared with the EC's Sixth VAT Directive. To resolve the problem with obscurities in the Swedish translation of the directive's text or when the terms differ from what has been used in other language versions the report weighs them together (cp. page 49 in SOU 2002:74 Part 1), and then using the directive's term in Swedish, English and French. On the pages 51-53 in SOU 2002:74 Part 1 there is a table over the fundamental terms in those languages in the directive. I had use of SOU 2002:74 in the work with my theses, and may especially emphasize that the report regards French to resolve the mentioned problem with the terminology. The report SOU 2002:74 constitutes another evidence of the precarious with only using English in Lindgren Zucchini 2020.

Giacomo Lindgren Zucchini has gone into what I in The Periodical Balans Annex with advanced articles has called the trap of mathematics for the (see in Part 1: Forssén 2020c), when he is making the analysis of composite transactions for VAT purposes based on questions set up by deduction of his definition of the expression *a composite supply* – a composite transaction – in the beginning of Lindgren Zucchini 2020, and only on a casuistic review of EU-vedicts. He should have made the analysis based on a considerably broader source material and unbiassed, by an examination partly of what should be considered composite transactions, partly of what is similar to such transactions and partly of what sometimes is called composite transactions, but should not be comprised by the concept. A study giving new knowledge of the subject shall in that way be able to lead to inductive conclusions.

BJÖRN FORSSÉN *Doctor of Laws and lawyer in his own law firm in Stockholm*.