

EC law analysis of the reference in the Swedish VAT act to the concept näringsverksamhet (business activity) in the Swedish income tax act for the purpose of determining the concept yrkesmässig verksamhet (taxable person) in the Swedish VAT act illuminates precisely that question and gives at the same time a thorough exposition of the subject VAT. Various basic concepts such as professionalism and activity and the right of deduction are mentioned. The overall problem is that the competence in the field of VAT was transferred to the EU's institutions by the Swedish Parliament, when Sweden became an EU member in 1995, whereas the Parliament retained the competence in the field of income tax – except in a couple of cases. Here's the new environment for interpretation described, which applies to VAT and income tax since 1995.

The book refers to some hundred verdicts from the ECJ besides verdicts from the Supreme Administrative Court etc. The reader gets a perception of current law in the field of VAT today, where the EC law actually is included since 1995. Is it so that certain rules in the VAT act are obsolete, and regardless whether they connect to the national income tax law or not? Is it maybe so that such connections shall be revoked or maybe the income tax law legislation become adjusted to the VAT? Throughout the book are also the proposals made by the VAT investigation SOU 2002:74, named VAT in an EC law perspective (Sw., ”Mervärdesskatt i ett EG-rättsligt perspektiv”), mentioned. Apart from the investigation, which first of all mentions the accounting- and procedure questions, this book focus on the material VAT rules and how they relate to the EC law. Regarding the material rules the investigation mentions above all whether the VAT shall replace an 'activity-thinking' with a 'transaction-thinking', where the basic concepts are concerned. In such parts this book function as a commentary, and it can also be considered giving the material analysis which the investigation is lacking. The reader will know about the problems which would be given rise to if the investigation's suggestion on replacing inter alia the concept tax liability with a new concept '*beskattningsbar person*' (taxable person) would be carried out uncritically. The reader gets here an aid to judge the treatment of current law in tax cases on VAT regarding as well the past and the present as the future. On the topic of the future are also something mentioned about the summit in Brussels of the 17th and 18th of June 2004 where the EU-constitution was adopted, but which for the time being has been out on ice after the referenda in France and Holland. The EU-constitution will replace the EC Treaty if it's ratified by the 25 Member States. However, already now can be established that the hierarchical problems concerning sources of law which are mentioned here won't be affected by such an alteration more than the EC law becoming named EU law instead.

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