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## RESEARCH TEAM

### Tax Law

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## Team information

### Contact

[Eleonor Kristoffersson](#)

### Research Subject

- [Legal Science](#)

The research in tax law at Örebro University is led by prof. Eleonor Kristoffersson, who is specialized in VAT. Eleonor Kristoffersson's research is mainly focused on value-added tax and tax procedural law. She has just finished one research project, Secrecy and public access to information, which was a cooperation with the Wirtschaftsuniversität Wien in Austria. The project was funded by Riksbankens Jubileumsfond with 4,3 MSEK. Within this research project, several conferences has been held. Eleonor Kristoffersson's current research project deals with comparative tax law research and the right of deduction of input value-added tax. The project is carried out in cooperation with Salzburg University in Austria and is funded by Vetenskapsrådet with 4.9 MSEK and by Marianne and Marcus Wallenberg foundation with 1 MSEK. This project started in January 2015 and ends in December 2017. Together with Ylva Larsson, she has a research project on personal liability for un-paid taxes. This project is funded by Torsten Söderbergs stiftelse.

Cristina Trenta is associate professor in tax law (docent). She holds a PhD in European Tax Law from the Alma Mater Studiorum University of Bologna in Bologna, Italy, for which she was awarded the European Commission and the European Tax Law Professors Association's European Tax Thesis Award, and a PhD in Commercial Law from the International Business School, Jönköping University in Jönköping, Sweden. Cristina teaches and researches in the fields of taxation and technology, with a specific focus on their role in development and the upholding of human rights. She recently published "Rethinking EU VAT for P2P distribution" in Kluwer Law International's prestigious EUCOTAX series and is currently serving a 3-year period (October 2016-September 2019) as an appointed member of the EU Commission's VAT Expert Group in Brussels, Belgium. Her current research project is "Collaborative Consumption, E-services and Peer-to-Peer technology: tax and legal issues". She also combines bio-ethics and value added tax law.

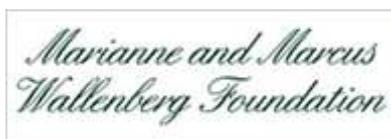
Hanna Grylin is a doctoral student writing her thesis on tax surcharge in the light of the European Convention of Human Rights. Hanna Grylin is employed by the University of Gävle, but is admitted to the research education at Örebro University.

Giacomo Lindgren Zucchini is a doctoral student writing his thesis on how composite supplies are assessed and treated in EU VAT law.

Ylva Larsson is university lecturer in tax law, and is a former tax expert from the Swedish Tax Agency. For many years Ylva Larsson was working as a teacher for tax lawyers at the Swedish Tax Agency. She is also working with issues about tax payment and insolvency law as well as tax procedure law. Ylva Larsson is writing books and articles in tax law, and will be included as a researcher in the next application of research funding. Together with Eleonor Kristoffersson, she has a research project on personal liability for un-paid taxes funded by Torsten Söderbergs Stiftelse. It is an international comparative study. She also cooperates in her research with WU, Wirtschaftsuniversität, in Vienna. Ylva Larsson has also been hired as speaker at international conferences in Europe.

Björn Forssén is aspiring to start a research project within the subject Fiscal Sociology (FS). A pre study was made already in 2015 by his book *The Entrepreneur and the Making of Tax Laws – A Swedish Experience of the EU law*. He followed up in 2016 with a study called *Ord och kontext i EU-skatterätten* (Eng., *Words and context in the EU tax law*), presenting an analysis of flaws in the process of *The Making of Tax Laws*. Applications for funding the FS-project have been filed and decisions are awaited in 2017. The project is supposed to continue with an empirical study of the use of tax revenues within tax funded activities like health care and schools. Thereafter will probably a study follow of method issues concerning feedback from analyses of such activities to the processes of making budgets and tax tables and improving collection, and algorithms are mentioned in the pre study to make tools for method development.

## Research funding bodies





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- Editor: [Eleonor Kristoffersson](#)

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Örebro University SE-701 82 Örebro, +46 19 303000

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