



**Skatt- och betalningsskyldighet för moms
i enkla bolag och partrederier**

av

Björn Forssén

Akademisk avhandling

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Opponent: Associate professor, Ph.D. Henrik Stensgaard
Aarhus universitet, Juridisk Institut
Aarhus, Danmark

Örebro universitet
Institutionen för juridik, psykologi och socialt arbete
701 82 ÖREBRO

Abstract

Björn Forssén (2013): Tax and payment liability to VAT in *enkla bolag* and shipping partnerships. Örebro Studies in Law, 299 pp.

This is the second of two books making a combined doctor's thesis, where part 1, *Skattskyldighet för mervärdesskatt – en analys av 4 kap. 1 § mervärdesskattelagen* (Tax liability to value added tax – an analysis of chapter 4 § 1 of the Swedish VAT act), is my licentiate's dissertation of 2011 and part 2 is this book, *Skatt- och betalningsskyldighet för moms i enkla bolag och partrederier* (Tax and payment liability to VAT in *enkla bolag* and shipping partnerships). There's no specific equivalent in English to *enkla bolag*. The expression derives from the Swiss *einfache Gesellschaften*. In the Swedish civil law an *enkelt bolag* is defined as two or more having agreed to carry on activity in a company without establishing a partnership. A Swedish shipping partnership is similar to an *enkelt bolag*.

The purpose of this book is to analyze the representative rule of the Swedish VAT act concerning *enkla bolag* and *partrederier* (shipping partnerships) with respect of the VAT's most central purposes, namely a cohesive VAT system, neutrality, EU-conformity, efficiency of collection and the legal rights of the individual including legality. A survey of foreign law is included, where the Finnish VAT law has been of a certain interest for the sake of comparison.

The issue at hand is a classical one, where *enkla bolag* and *partrederier* aren't legal entities and one of the basic questions is if such an entity may be comprised by the concept taxable person of the VAT Directive (2006/112/EC). The representative rule has no equivalent in the VAT Directive. Therefore the analysis mainly concerns whether or not alterations in or amendments to the representative rule should be made in order to make the rule comply with the EU's VAT Directive. The analysis contains a number of questions within the framework of the described purpose, where a key issue to consider is the question whether an ordinary private person can be deemed tax liable (*skattskyldig*) merely because of his role as partner in an *enkelt bolag* or a *partrederi*, which wouldn't be complying with the main rule on who's a taxable person, Article 9(1) para. 1 of the VAT Directive.

This book is ended with a paper summarizing the questions and conclusions of part 1 and part 2 and which contains a translation into English of its chapters 2–4, i.e. of the overviews of conclusions concerning part 1 and part 2 and of concluding viewpoints concerning both books.

Keywords: Enkelt bolag, partrederi, representantregel, 6 kap. 2 § ML, 5 kap. 2 § SFL, art. 9.1 första st., delägare, bolagsman och andel.

Björn Forssén, Institutionen för juridik, psykologi och socialt arbete,
Örebro University, SE-701 82 Örebro, Sweden