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INTRODUCTION TO SWEDISH TAX LAW

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Translated from Swedish by N. Kolobkov

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This book is an abridged translation, specifically reviewed for Russian readers, of the second edition of the book by Robert P lsson, Swedish professor of tax law (School of Business, Economics and Law, Göteborg University). The book gives the general description of the Swedish tax system, deals with the problems of identifying the objects of taxation, examines the system of sources and principles of Swedish tax law, the problems of interpretation and application of tax law norms. The book also covers disputable aspects of interaction of tax law and civil law provisions, realization of measures against tax evasion, and touches upon the matters of tax procedures.

For all interested in the problems of comparative legal studies, foreign and Russian tax law, the organization of European countries tax systems.

The book can be used for courses of «Tax systems of foreign countries», «Foreign tax law», «European law» and others.

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⁴ Pålsson R. Inledning till skatterätten. Andra upplagan. Uppsala: Iustus Förlag, 2001.



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