

Incorrect information in tax law

By Hanna Grylin, Master of Law, PhD Student, Örebro University/University of Gävle,
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Curriculum Vitae

Hanna Grylin
PhD student (tax law) at Örebro University
Born: 27 February 1984



Profile

My name is Hanna Grylin, I'm 29 years old and I was accepted as a PhD student at Örebro University 01-01-2013.

I began my law studies at Örebro University in the autumn of 2007. After my first year I got the opportunity to work at the Swedish tax administration during the summer. I was very happy to be able to try working as a tax officer early during my education, to see if tax law was something that I was interested in. I got a steady employment as a tax officer during my last term at Örebro University. I was therefore able to combine practical work with studying and writing my theses. It was a great opportunity for me to attend lectures and workshops dealing with different issues in tax law, which inspired me to keep on writing and developing my knowledge in tax law. Therefore I did not hesitate accepting an employment as a PhD student at the University of Gävle, where I also teach tax law at the economic programs. Since University of Gävle do not have research education in law on their own, I was accepted as a PhD student at Örebro University.

Education

Scientific theory, Örebro Universitet, 7,5 hp, vt 2014
The moral philosophy and ethics of jurisprudence, University of Linköping, 7,5 hp, vt 2013.
Örebro University, Master of law, 13-09-2012
Dublin, Cambridge exam, First certificate in English, 28-05-2003

Other experiences

Au-pari, Dublin, Ireland, 2002-2003 (august-july)

List of publications

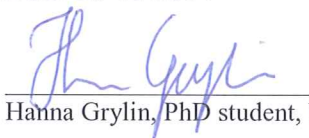
1. Thesis on "Fördjupad samverkan ur ett offentlighets- och sekretess perspektiv", supervised by Eleonor Kristoffersson, Örebro University.
2. Fördjupad samverkan utifrån ett offentlighets- och sekretess perspektiv, Svensk skattetidning, 2013, nr 8 s. 598-610.

Scholarship

Svensk Skattetidnings, 2012.
Institutet Skatter & Rättsäkerhet, 2012.

Yours Sincerely Hanna Grylin

Date: 21-02-2014



Hanna Grylin, PhD student, University of Gävle

Thesis description

Title: Incorrect information in tax law

EATLP Poster Program for Doctoral Students

By Hanna Grylin, Master of Law, PhD Student, Örebro University/University of Gävle, haagr@hig.se

Purpose

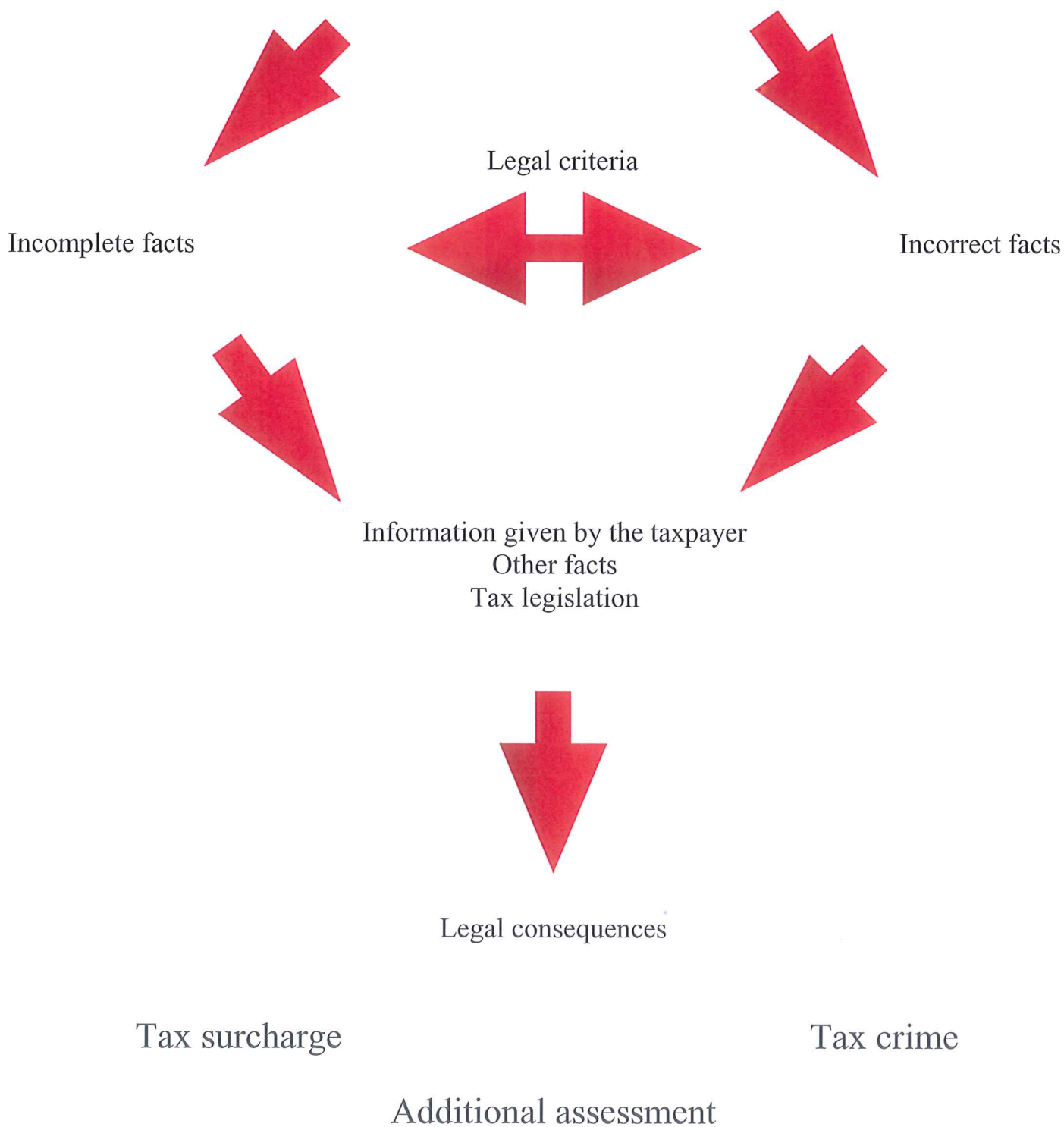
The purpose of the PhD project is to examine and analyse the legal system which applies if the tax payer leaves incorrect information in his or her declaration of income. If incorrect information is given in the declaration of income, the result can be both economic sanctions and penalties. Economic sanctions and penalties usually have an impact on the person who is being investigated by the tax authorities. Therefore it is of great importance how the rules are framed and how they are applied by the Swedish tax authorities and by the courts. The main focus of the project is to examine how the rules are applied and to identify the criteria which lead to economic sanctions and penalties.

The legislation which applies on incorrect information in the declaration of income is applicable in three different situations.

1. When the Swedish tax authorities decide about tax surcharge.
2. When the Swedish tax authorities decide about additional assessment
3. The court's decision whether a criminal acts has been committed or not.

Poster

Incorrect information?



Letter of recommendation

I am very pleased to support Hanna Grylin's application for admission to the EATLP Poster Program for Doctoral Students. I have known Hanna Grylin for two and a half year in the capacity of responsible professor in tax law at the University of Gävle as well as supervisor for her PhD theses. Hanna is one of our top students. Her grades have been consistently within the top 10 in all her courses. Hanna Grylin has won prices for her master thesis at the law program, as the best tax law thesis in Sweden 2012. She has a high working capacity and is bright, energetic, compassionate and genuinely well rounded. She is mature, emotionally stable and flexible.

In my opinion, Hanna Grylin has the capacity to perform very well in the future. The law education that she has taken at Örebro University in Sweden has prepared her well for studies abroad as well as her future working life. Hanna Grylin has performed well during her studies in Örebro, and I see no reason that she should not keep on performing very well.

Among her strengths, I would especially mention her ability to work independently, but still being receptive for supervision. I have not noticed any weaknesses. Maybe, the fact that she is very serious and hardworking student, may potentially result in that she takes a little bit too little time off. In the long run, maybe she has to work a little bit on the balance between working life and spare time.

At the law education at Örebro University the students are trained both oral and in written presentations. At all courses, papers are written. The students also write a bachelor's and a master's thesis. Something unique for Örebro University, compared to the other law educations in Sweden, is that the students are tutored by a professor in rhetoric during the first three years of their studies. They also have a lot of moot courts during their law education, so I would say that the students at Örebro University, including Hanna Grylin, are very well trained in expressing themselves orally and in writing. Hanna Grylin has developed those abilities further during her time as a doctoral student. Hanna Grylin has also a natural talent on these fields.

To conclude, Hanna Grylin is very suitable for participating in EATLP Poster Program for Doctoral students. I highly recommend her.

Date: 21-02-2014



Adj. Professor Börje Leidhammar,