



The Power to Tax

A study of regulated taxation power in Sweden and the EU

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Abstract

A cross-disciplinary research study on the topic how regulated taxation power has been affected, from a legal point of view, since Sweden joined the European Union. In an three dimensional legal context including constitutional law, tax law and EU law, the study looks at how the tax legislature's freedom of discretion has altered and in what areas.

Research Questions Constitutional law

- Conceptual and legal framework of 'the power to tax' according to written constitution
- Functionalist elements and legitimate decision-makers within the legal framework of 'the power to tax'

Research Question Tax law and EU-law

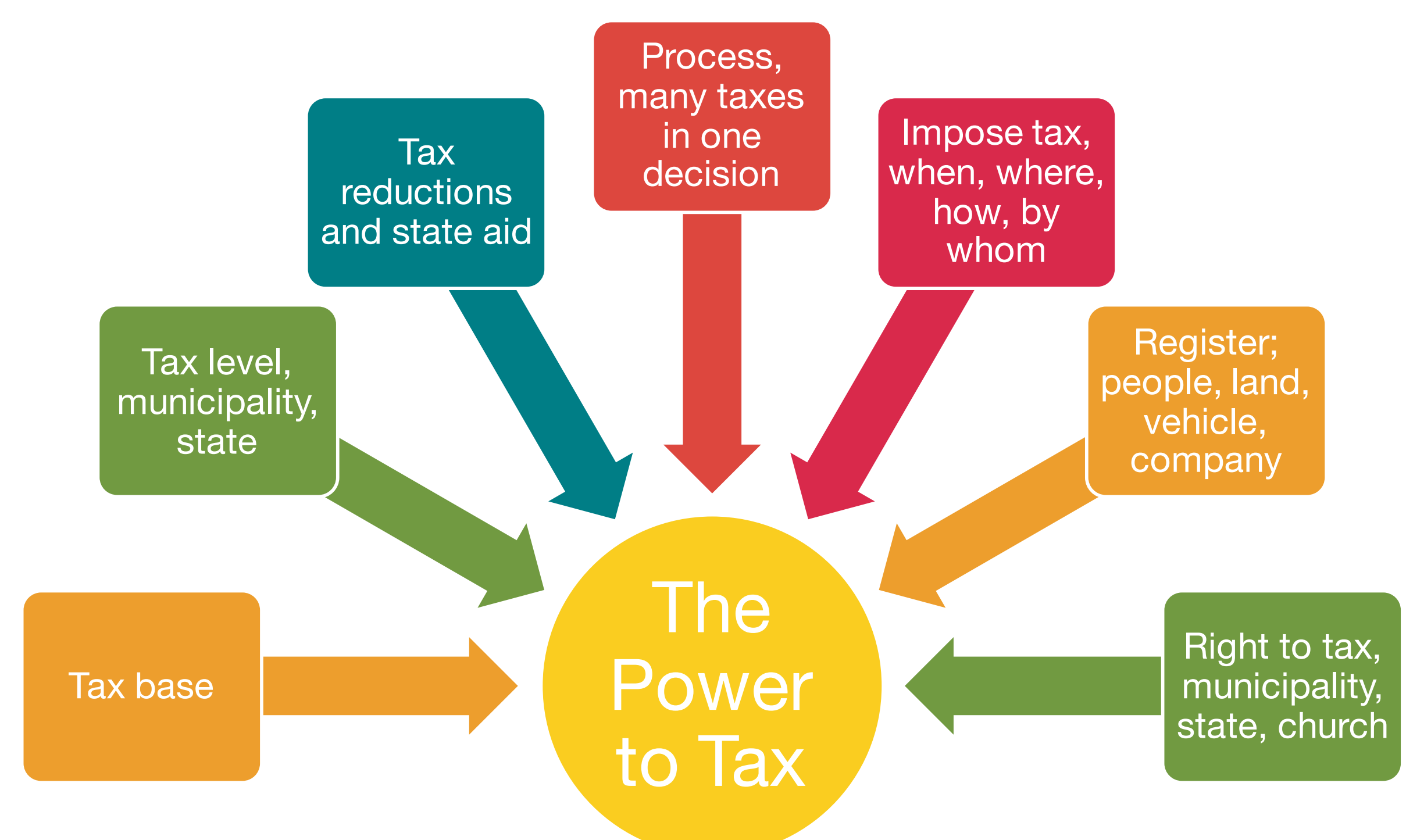
- The impact of EU law on Swedish tax law and its compatibility with functionalist elements established earlier within the legal framework of 'the power to tax'
- Identifying differences before and after joining the EU
- Analysing how the legal concept 'power to tax' corresponds to the EU legal concept 'tax sovereignty'

Problem

'The power to tax' as a concept is, in a Swedish context, often portrayed as an indivisible unit and it is hard to deduce what is actually meant when used in policy and jurisprudence. It is more common to analyse who possesses this power rather than examining what it encompasses. Within domestic tax law this is rarely a problem, however, from an international perspective it is another matter.

Aim

Introducing an in-depth interpretation of 'the power to tax' as a legal concept according to the Swedish constitution that provides a more dynamic approach preferable in an international context.



Supervised by: Nick Dimitrievski, Assistant Professor of Tax Law, Stefan Olsson, Professor of Tax Law