The concept of Private Law in a Swedish Tax Law context

Is Private Law a cloak for explaining tax adjudication? Is it time for a new perspective on the relationship?

The traditional Swedish view
- A positivistic perspective

However...
- In Swedish Tax Law sources Private Law is not spoken of in a unanimous way, although generally treated as a given phenomenon

An alternative view

Private Law is not an object, but consists of circumstances that may be considered as relevant for Tax Law purposes

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