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Excise taxes – legal regulation in a Swedish and European perspective.
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Abstract

Taxes laid on specially selected commodities and services are called excise taxes. The subjects liable to pay these taxes are usually commercial undertakings. The intention behind the taxes is that the tax liable undertakings should shift the tax over on the final consumers. The taxable commodities increase in price. Excise taxes are often used to generate public revenue and to decrease the demand of a certain commodity.

This thesis investigates how excise taxes are legally constructed to uphold the intentions of the legislator. The taxes are laid on a single business stage. In order to simplify the administration of the taxes usually only larger enterprises are liable to pay tax. It is of central importance that tax is laid on all taxable commodity, but double taxation must be avoided. Decisive for the function of the tax is the determination of the tax liable subjects, the point in time for the occurrence of tax liability and the definitions of the taxable objects. The study is focused on these issues.

The design of Swedish excise taxes is influenced by community law. The primary law includes prohibitions against fiscal discrimination and fiscal protectionism, which are applicable on excise taxes. Procedures for the financially most important taxes on alcohol, tobacco and mineral oils have been harmonised. The study investigates how the harmonised rules have been implemented in Swedish law.

Key words: Excise taxes, indirect taxation, alcohol, tobacco, mineral oils, tax harmonisation.