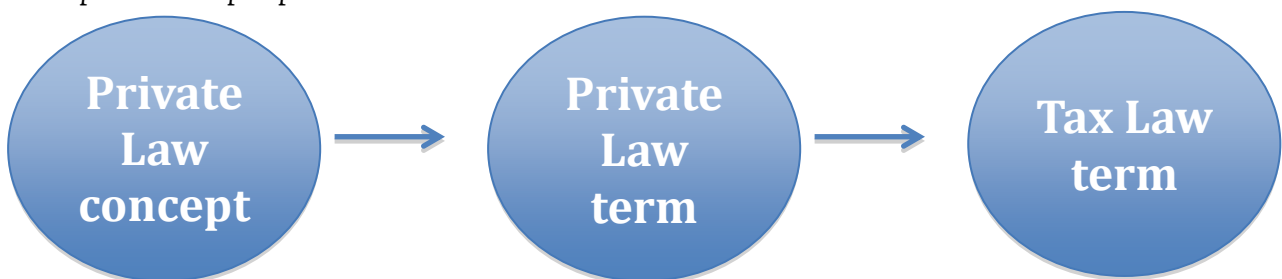


# The concept of Private Law in a Swedish Tax Law context

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

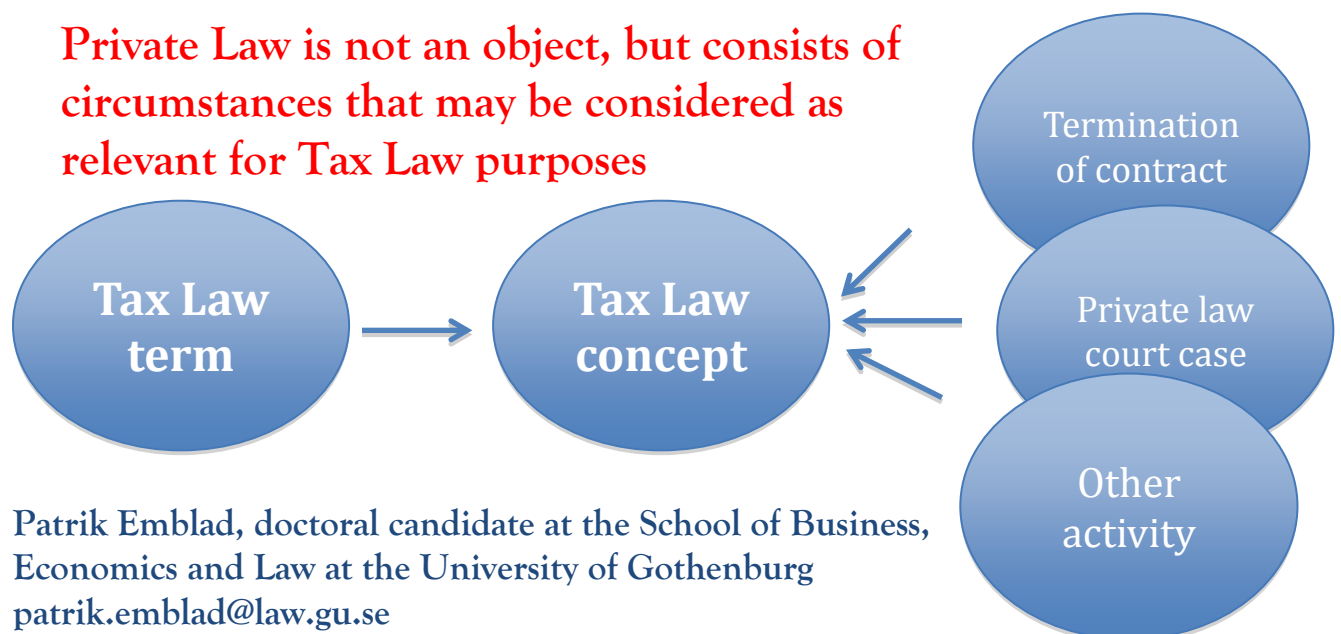


However...

- 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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