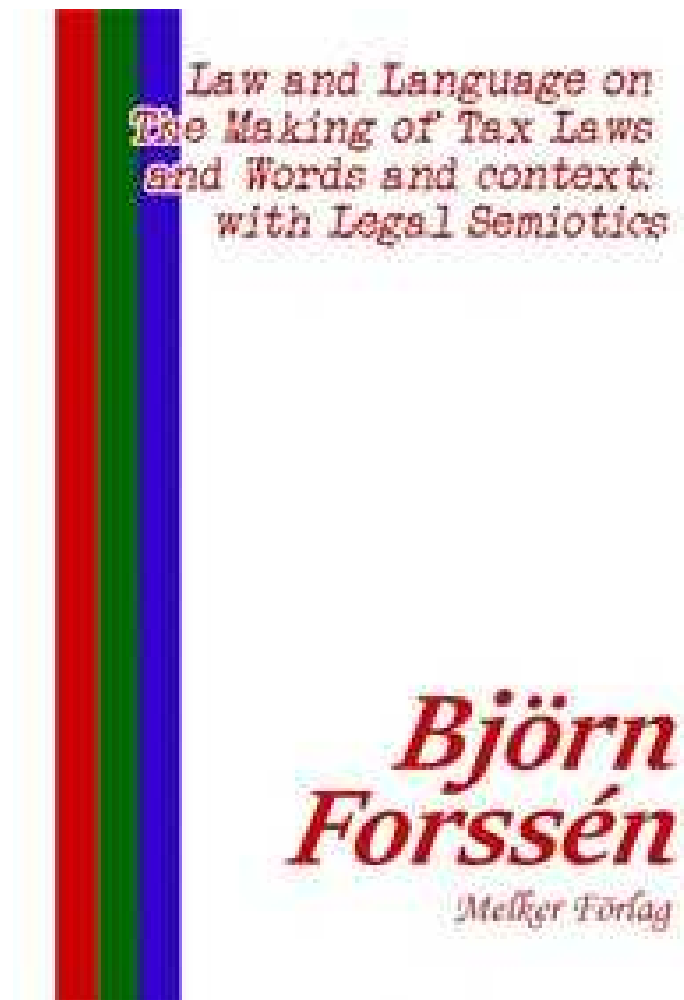


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Law and Language on The Making of Tax Laws and Words and context: with Legal Semiotics PDF E-BOK

Björn Forssén



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BESKRIVNING

Law and Language on The Making of Tax Laws and Words and context: with Legal Semiotics is written by Björn Forssén who in 2015 started his project, about The Making of Tax Laws (not to be confused with the making of tax law) as a branch within the field of fiscal sociology, with a pre study resulting in the e-book The Entrepreneur and the Making of Tax Laws - A Swedish Experience of the EU law that was published in a third edition in 2017 (315 pages). It contains five parts, A-E, where he presents The Big Picture of the Swedish tax system on which he is doing research about the topic of The Making of Tax Laws. The previous edition of this e-book, i.e. Law and Language on The Making of Tax Laws and Words and context published in 2017, is primarily a continuation of Part D in the above-mentioned book, i.e. of the law and language issues in The Entrepreneur and the Making of Tax Laws - A Swedish Experience of the EU law. Part D was also published as an edited offprint in 2016 by the e-book The Making of Tax Laws - Law and Language issues (69 pages). The author distinguishes fiscal sociology from sociology of law, but, although he considers The Making of Tax Laws a branch of fiscal sociology, he of course deems the law and language perspective on that topic also a topic within sociology of law. Research on tax law in Sweden is traditionally made by law dogmatic studies. When conducting the research on The Making of Tax Laws Björn Forssén conducts instead empirical studies, which regarding the law and language issues in the first place concerns the process of The Making of Tax Laws. Thereby the underlying issue concerns how - what he mentions - communication distortions occur between the legislator's intentions with a tax rule and the perception of the rule by those applying it. In an e-book concerning words and context in the EU tax law, Ord och kontext i EU-skatterätten: En analys av svensk moms i ett law and language-perspektiv, which was published in a second edition in 2017 (334 pages), Björn Forssén made his suggestion of how to do research on law and language issues regarding the process of The Making of Tax Laws. In the end of that book he added a translation into English of the summary and concluding viewpoints from Chapter 5 of its first edition, and that chapter was also published as an edited offprint in 2017 by the e-book Law and language: Words and context in Swedish and EU tax laws (88 pages). The previous edition of this book is as mentioned above primarily a continuation of the law and language issues regarding Björn Forssén's research project about The Making of Tax Laws and it consists mainly of a merger of two of the previously mentioned books, namely: -The Making of Tax Laws - Law and Language issues and -Law and language: Words and context in Swedish and EU tax laws. In the end of this edition a part is added, where the author suggest the use of Legal Semiotics (the Semiotics of Law) as a method to conduct empirical studies, independently or for the purpose of supporting a law dogmatic study, when analysing tax law. Björn Forssén thanks Professor Laura Ervo at Örebro University for supporting him in these ambitions. Mr. Björn Forssén is a Swedish Doctor of Laws and a Member of the Swedish Bar Association. For more info about this book and other books on Pedagogiskt Forum Skatt (Pedagogy Forum Tax), see www.forssen.com

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