

Paragrafregister

1990 – 2015 års rättsfall

(Årtalen nedan avser året för dom från Högsta förvaltningsdomstolen och Högsta Domstolen, respektive anhängiggörandeår för EU-domstolen)

Lagen (1927:77) om försäkringsavtal

104 § NJA 2001 s. 401
Ref. 12/04

Kommunalskattelagen (1928:370)

3 § Ref. 17/93
Not. 2/97
Ref. 39/04
Not 225/04
Not. 17/07

5 § Not. 38/98
Ref. 74/01
Ref. 34/03

17 § Not. 2/97

18 § Ref. 58/90
Ref. 38/91
Not. 31/91
Not. 404/94
Ref. 15/02

19 § Not. 93/90
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Ref. 106/91
Not. 246/91
Not. 327/92
Not. 513/92
Not. 514/92
Not. 520/92
Ref. 90/94
Not. 424/94
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19 § anv. p. 2
20 §

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Ref. 57/01
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Ref. 129/04

20 § anv. p. 1
20 § anv.p. 4
20 § anv. p. 5

21 §

21 § anv. p. 4	Ref. 14/05 Not. 11/92 Not. 11/93 Not. 266/98 Not. 268/98 Not. 126/99 Not. 84/00 Ref. 46/03
21 § anv. p. 5 22 §	Not. 11/92 Not. 177/96 Not. 153/99 Ref. 28/01 Ref. 27/04
22 § anv. p. 1	Ref. 72/90 Not. 252/90 Ref. 73/91 Not. 97/95 Not. 125/95 Not. 98/99 Not. 99/99 Not. 100/99 Not. 118/99 Not. 208/99 Not. 211/99 Ref. 22/01
22 § anv. p. 1 st. 4	Ref. 56/92 Ref. 106/92 Not. 237/92 Not. 238/92 Not. 242/92 Not. 264/93 Not. 265/93 Not. 468/93 Not. 484/93 Not. 537/93 Not. 698/93 Not. 717/93 Ref. 71/96 Ref. 101/96 Not. 11/96 Not. 245/96 Ref. 13/98 Not. 213/98 Not. 245/98 Not. 233/99 Not. 24/02
22 § anv. p. 1 a	Not. 121/00

	Not. 186/00
	Ref. 11/01
	Ref. 84/08
22 § anv. p. 4	Ref. 46/03
22 § anv.p. 5	Not. 24/02
22 § anv. 7	Ref. 92/90
22 § anv. p. 9	Ref. 60/93
	Ref. 90/94
	Not. 51/97
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22 § anv. p. 15	Ref. 30/97
23 §	Ref. 63/93
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	Ref. 84/08
	Ref. 86/11
	Not. 13/11
23 § anv. p. 3	Ref 26/00
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23 § anv. p. 6 st. 5	Ref. 83/93
	Ref. 44/94
23 § anv. p. 9	Not. 729/93
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23 § anv. p. 12	Ref. 73/91
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23 § anv. p. 13	Not. 230/98
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	Not. 25/09
23 § anv. p. 14	Ref. 8/01
23 § anv. p. 16	Ref. 92/93
23 § anv. p. 20a	Ref. 37/95
23 § anv. p. 20 b	Not. 164/01
23 § anv. p. 20c	Not. 13/00
23 § anv. p. 20e	Ref. 33/96
	Not. 13/00
23 § anv. p. 24	Not. 158/00
	Ref. 113/04

23 § anv.p. 33	Not. 20/02
	Not. 26/04
24 § (tax 92)	Not. 407/92/93
24 §	Not. 106/98
	Not. 171/03
	Ref. 10/04
	Ref. 18/04
	Ref. 113/04
	Not. 186/04
	Ref. 49/05
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24 § 1 mom.	Ref. 56/92
	Not. 191/98
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24 § 2 mom.	Not. 76/97
24 § 4 mom.	Ref. 5/97
24 § anv. p. 1	Ref. 19/94
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24 § anv. p. 2	Ref. 18/98
	Not. 171/03
	Ref. 142/04
24 § anv. p. 3	Ref. 18/98
24 § anv. p. 24	Not. 160/00
24 § anv. p. 7	Ref. 1/93
25 §	Not. 140/91
25 § 1 mom.	Not. 38/90
	Not. 174/90
	Not. 264/90
	Not. 30/91
	Ref. 16/93
25 § 2 mom. 1 st. c	Not. 428/92
25 § 3 mom.	Not. 490/90
25 § 4 mom.	Ref. 73/02
25 § anv. p 6	Ref. 1/93
26 §	Ref. 59/99
27 §	Not. 276/90

	Not. 399/90
	Not. 508/90
	Not. 217/91
	Ref. 24/93
	Ref. 86/93
27 § anv. p 2	Not. 108/98
	Not. 474/90
	Ref. 51/93
27 § anv. p 3	Not. 19/90
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	Not. 110/90
	Not. 164/90
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27 § anv. p 5	Ref. 53/96
27 § anv. p 14	Ref. 104/92
28 §	Ref. 51/90
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	Not. 15/04
29 §	Ref. 86/93
	Ref 31/00 II
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29 § 1 mom.	Not. 356/90
	Ref. 67/93
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	Ref. 13/99
	Not. 146/01
	Ref. 142/04
29 § anv. p. 2a st. 1	Ref. 37/95
29 § anv. p. 2 e	Not. 453/90
	Ref. 84/91
	Not. 484/91
29 § anv. p. 3	Not. 113/91
	Ref. 21/92 I
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	Ref. 96/95
29 § anv. p. 4	Ref. 58/98
29 § anv. p. 4 st. 2	Not. 231/98
	Not. 234/98
29 § anv. p. 6	Not. 275/90
	Ref. 94/94
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29 § anv. p. 7	Not. 508/90
	Not. 195/94
29 § anv. p. 9	Ref. 100/91
29 § anv. p. 9a	Ref. 37/90
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29 § anv. p. 12	Ref. 101/92
29 § anv. p. 18	Ref. 114/90
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31 §	Ref. 104/93
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	Not. 78/96
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	Not. 189/00
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31 § anv. p 1	Not. 76/00
	Ref. 54/08
31 § anv. p. 2	Ref. 31/97
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	Not. 80/99

	Not. 49/02
32 §	Ref. 66/08
32 § 1 mom.	Ref. 15/90
	Not. 70/90
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	Not. 2/91
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	Ref. 108/92
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	Not. 61/94
	Not. 62/94
	Ref. 16/96
	Ref. 78/96
	Ref. 1/97
	Ref. 60/97
	Not. 45/98
	Not. 150/99
	Ref 28/00
	Not. 155/00
	Not. 187/00
	Ref. 22/01
	Ref. 78/01
	Not. 192/01
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	Ref. 85/03
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32 § 3 c mom.	Not. 200/98
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32 § 3 e mom.	Ref. 3/92
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32 § 3 f mom.	Ref. 55/94
	Ref. 73/01
32 § 3 h mom.	Not. 96/02
32 § anv. p. 3	Ref. 11/92
	Not. 733/94
32 § anv. p. 3 a	Ref. 58/93
32 § anv. p. 3 b §	Ref. 44/01
32 § anv. p. 4	Ref. 38/90
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	Not. 192/01
32 § anv. p. 5	Ref. 38/90

32 § anv. p. 9	Ref. 56/90
32 § anv. p. 14 (tax 92)	Not. 250/92
32 § anv. p. 14	Not. 683/93
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32 § anv. p. 15	Ref. 9/98
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33 §	Ref. 34/93
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	Not. 87/00
	Ref. 73/03
33 § 1 mom.	Ref. 89/90 I
	Ref. 89/90 II
	Ref. 35/91
	Ref. 55/91
	Not. 55/94
	Not. 144/98
	Not. 12/99
	Ref. 102/02
33 § 2 mom.	Ref. 12/92
33 § anv. p. 3	Ref. 31/90
	Not. 432/90
	Ref. 9/91
	Not. 219/91
	Not. 602/92
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	Ref. 39/98
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33 § anv. p. 3 a	Ref. 9/91
	Not. 61/94
	Not. 62/94
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	Ref. 74/02
	Ref. 102/02

33 § anv. p. 4	Ref. 64/05 Ref. 61/90 I Ref. 61/90 II Not. 42/90 Ref. 44/91 Ref. 100/91 Not. 218/91 Not. 6/92 Ref. 4/94 Not. 143/94
33 § anv. p 6	Ref. 86/04
33 § anv.p. 8	Not. 96/02
35 § 1 mom.	Ref. 32/90 Ref. 80/90 Ref. 103/90 Not. 474/91
35 § 1 a mom.	Ref. 104/90 Not. 463/90 Not. 464/90
35 § 1 a mom. 3 st.	Not. 364/92
35 § 1 a mom. 6 st.	Not. 244/98
35 § 2 mom.	Ref. 103/90 Not. 329/90 Ref. 98/91 Ref. 102/92
35 § 3 mom.	Ref. 116/90 Not. 375/91 Not. 242/96
35 § 3 mom. 4 st.	Not. 424/90
35 § 3 mom. 6 st.	Ref. 110/90 Not. 20/90 Not. 265/90 Not. 387/90
35 § 3 mom. 7 st.	Ref. 33/90 Ref. 81/90 Ref. 113/90 Not. 95/90 Not. 469/90 Ref. 51/94 Not. 415/94 Not. 24/95 Not. 83/95 Not. 84/95 Not. 158/97 Not. 149/01
35 § 3 mom. 8 st.	Ref. 49/93 Not. 386/93

	Not. 387/93
	Not. 90/98
35 § 3 mom. 9 st.	Ref. 21/90
35 § 3 a mom.	Ref. 116/90
35 § 4 mom.	Ref. 16/91
35 § 4 mom. 4 st.	Not. 34/93
35 § anv. p. 4	Ref. 24/93
35 § anv. p. 9	Not. 395/90
36 §	Ref. 32/90
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36 § anv. p. 1	Ref. 103/90
	Ref. 98/91
36 § anv. p. 2 a	Ref. 39/92
	Not. 90/92
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36 § anv. p. 2 b st. 3	Not. 215/96
36 § anv. p. 2 b st. 9	Ref. 84/95
36 § anv. p. 4	Ref. 21/90
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	Not. 203/97
38 § 1 mom.	Ref. 73/90
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38 § anv. p. 2	Ref. 116/90
	Not. 276/90
38 § anv. p. 3	Ref. 76/92
38 § anv. p. 10	Ref. 101/90 I
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39 §	Ref. 35/90
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	Not. 133/97
39 § 1 mom.	Not. 382/90
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39 § anv. p. 1	Ref. 21/94
39 § anv. p. 2	Not. 89/90
41 §	Not. 53/91
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	Not. 106/98
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	Not. 146/01
	Not. 166/01
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41 § 2 st.	Ref. 19/93
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41 § 3 st.	Ref. 52/94
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41 § anv.	Ref. 88/02
41 § anv. p. 1	Ref. 79/90
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41 § anv. p. 1 a	Ref. 44/92
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41 § anv. p. 2	Not. 435/90
41 § anv. p. 3	Not. 575/92
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41 § anv. p. 3 st. 3	Not. 160/90
41 § anv. p. 3 a	Not. 101/90
41 § anv. p. 4	Ref. 19/93
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	Ref 4/00
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41 a §	Not. 250/98
42 §	Ref. 88/90
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	Not. 425/95
	Ref. 75/96
	Not. 241/96
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	Ref. 53/02
42 § 2 st.	Not. 200/98
42 § anv. p. 1 st. 2	Ref. 75/96

42 § anv. p. 2	Not. 608/92 Not. 659/93 Ref. 30/96 Ref 43/00 Ref. 22/01
42 § anv. p. 2 st. 4	Ref. 3/90
42 § anv.p. 3	Ref. 10/02
42 § anv. p. 4 st. 2	Ref. 95/95 Not. 425/95 Ref. 30/96 Ref 43/00 Ref. 22/01
42 § anv. p. 5	Not. 41/94
43 § 1 mom.	Ref. 34/90 Ref. 107/91 Ref. 85/94 Ref. 13/04 Ref. 37/06
46 § 1 mom.	Ref. 59/02 Ref. 57/03 Not. 73/03
46 § 2 mom.	Ref. 43/03 Ref. 55/06
46 § anv. p. 1 st. 6	Not. 320/90
46 § anv. p. 5	Not. 500/90 Not. 476/92
46 § anv. p. 6	Not. 489/90
48 § 3 mom.	Ref. 111/04
50 § 2 mom.	Not. 10/95
52 §	Not. 73/03
52 § 1 mom.	Not. 224/97
53 §	Not. 246/91
53 § 1 mom.	Not. 140/91 Not. 228/91 Ref. 69/95 Ref. 91/95 Ref. 38/96 Ref. 25/97 Not. 58/99 Not. 88/01 Ref. 99/02 Not. 146/02 Not. 149/02
53 § 1 mom. 1 st. e)	Not. 158/90 Not. 436/90
53 § 1 mom. a	Not. 25/91 Ref. 70/02

53 § 2 mom.	Not. 274/90 Ref. 52/94 Not. 486/94 Ref. 32/95 Ref. 33/95 Ref. 34/95 Ref. 35/95 Not. 8/95 Not. 95/95 Not. 240/96 Not. 126/97 Ref. 115/02
53 § 4 mom.	Not. 500/90
53 § anv. p. 1	Not. 367/92 Ref. 69/95 Ref. 38/96 Not. 197/97 Not. 67/98 Not. 1/01 Not. 2/01 Not. 41/01 Ref. 70/02 Ref. 99/02 Not. 146/02 Not. 149/02 Not. 150/02 Not. 151/02 Not. 152/02 Not. 153/02
53 § anv. p. 2 st. 2	Not. 168/90
53 § anv. p. 3	Not. 228/91 Not. 188/98
53 § anv. p. 8 st. 3	Not. 437/90 Not. 25/91
53 § anv. p. 10	Ref. 94/92 Ref. 115/02
54 § c)	Ref. 55/03
54 § d)	Ref. 36/91
54 § f)	Not. 148/91 Ref. 70/02 Ref. 126/04
54 § anv. p. 3	Not. 130/98 Ref. 70/02 Ref. 126/04
54 § anv. p. 3a	Not. 205/90
54 § anv. p. 4 st. 1	Ref. 58/90
65 §	Ref. 21/90

68 § Ref. 25/97

Övergångsbestämmelserna till lagen (1972:273) om ändring i kommunalskattelagen (1928:370)

Not. 56/94

Lagen (1928:376) om skatt på lotterivinster

Not. 163/91

Lagen (1930:173) om beräkning av lagstadgad tid

1 § Not. 177/09

Lagen (1940:300) angående förordnande om anstånd med betalning av gäld, m.m.

1 § Ref. 4/02

6 § Ref. 4/02

Lagen (1941:416) om arvsskatt och gåvoskatt

(Årtalet efter snedstreckat för icke NJA-fall från HD anger i vilket års rättsfallskommentarshäfte fallet ingår)

1 § 1 st. NJA 1990 not. C51–53

3 § NJA 2000 s. 124

12 § NJA 1994 s. 119

NJA 2001 s. 401

15 § 2 mom. NJA 2001 s. 56

NJA 2001 s. 865

Not. 178/04

13 § 2 mom. NJA 1994 s. 119

15 § 2 mom. SÖ 550 Ö 688/91

NJA 2000 s. 217

20 § NJA 1994 s. 93

Not. 15/05

21 § NJA 1995 s. 183

22 § 1 mom. NJA 2002 s. 561

22 § 3 mom. RH 1990:87/90

23 § B NJA 1995 s. 492

23 § B st. 2 Ö 1094/88 Hovr. ö. Skåne o. Blekinge/90

NJA 1992 s. 808

NJA 1995 s. 567

23 B § 5 st. NJA 1991 s. 465

NJA 1994 s. 107

NJA 1994 s. 607

NJA 1995 s. 563

NJA 1995 s. 567

NJA 2003 s. 71

23 B § 6 st. SÖ 314/94

23 C § Ö 4654/94

23 F §	Not. 15/05 Ö 834/90 Göta Hovrätt/91 Ö 4654/94
26 §	Not. 15/05 Ref. 19/04
28 §	NJA 1995 s. 388 Ö1217/95
36 §	SÖ 511/91
36 § 1 st.	NJA 1990 s. 515 Ö394/89 Hovr. f. Västra Sverige/90 NJÄ 1994 s. 607
36 § 2 st.	Ö 2363–64/91 Svea Hovrätt/91
37 § 1 mom.	Ö 1094/88 Hovr. ö. Skåne o. Blekinge/90 Ö 3228/89 Svea Hovrätt/91
37 § 1 mom.	NJA 1993 s. 533 I NJÄ 1993 s. 533 II SÖ 426/93 SÖ 427/93 NJÄ 1995 not. C 43
43 §	NJA 1991 s. 465
43 § 1 st.	NJA 1995 s. 492
43 § 2 st.	NJA 1990 s. 434 NJÄ 1990 not. C 74 RH 1990:53/90 Ö 427/86 Göta Hovrätt/90 NJÄ 1992 s. 79 NJÄ 1999 s. 13 NJÄ 2001 s. 539 NJÄ 2002 s. 431
60 §	SÖ 2131/91 Hovrätten för övre Norrland/91 Ref. 19/04
61 § 1 st.	NJA 1991 s. 283

Rättegångsbalken (1942:740)

4 kap. 13 §	Ref. 14/11 Ref. 15/11
26 kap. 1 §	Ref. 68/04
36 kap. 5 §	Ref. 67/01 Not. 184/01
50 kap. 23 §	Not. 190/98 Ref. 82/06
50 kap. 28 §	Ref. 52/99 Not. 210/99
51 kap. 23 §	Not. 190/98
51 kap. 28 §	Ref. 52/99 Not. 210/99
55 kap. 14 §	Not. 190/98

Lagen (1947:576) om statlig inkomstskatt

1 § 3 mom.	Ref. 32/96 Not. 65/96
2 § 1 st.	Ref. 92/90
2 § 1 mom.	Ref. 32/96 Not. 65/96 Not. 143/02 Ref. 49/03 Not. 80/03 Not. 81/03 Not. 26/04 Ref. 67/10
2 § 3 mom.	Ref. 102/90 Not. 102/90 Not. 103/90 Not. 211/90 Ref. 107/91 Ref. 91/93 Not. 530/93 Not. 677/93 Ref. 69/96 Ref. 6/98 Ref. 49/98 Ref. 30/99 Ref. 74/99 Ref 17/00 Ref 21/00 Ref. 79/01
2 § 3 mom. 1 st.	Not. 211/90 Not. 655/94
2 § 4 mom.	Ref. 73/91 Ref. 16/94 Not. 285/99 Not. 78/00
2 § 4 mom. 9 st.	Ref. 90/90 Not. 503/90 Not. 396/91 Ref. 22/94 Ref. 13/95 Ref. 43/95 Not. 296/96 Ref. 72/99
2 § 4 mom. 10 st.	Not. 115/95 Not. 94/96 Not. 295/96

	Not. 249/97
	Ref. 49/98
	Not. 113/98
	Not. 119/01
2 § 6 mom.	Ref. 58/99
	Ref 13/00
	Ref. 8/10
2 § 7 mom.	Ref. 116/90
	Not. 246/99
	Ref 59/00
	Ref. 74/01
2 § 8 mom.	Ref. 29/99
	Not. 75/00
2 § 9 mom.	Not. 109/91
	Not. 195/98
2 § 10 mom.	Ref. 88/91
	Not. 595/92
	Ref. 45/94
	Not. 381/94
	Not. 406/95
	Ref. 32/96
	Ref. 42/96
	Not. 65/96
	Not. 189/96
	Ref. 50/98
	Ref. 49/01
	Not. 27/02
2 § 11 mom.	Not. 758/93
2 § 13 mom.	Not. 119/03
2 § 14 mom.	Not. 47/00
	Not. 20/02
2 § 16 mom.	Ref. 3/99
	Not. 47/09
3 §	Not. 240/95
3 § 3 st.	Ref. 55/90
	Ref. 68/96
3 § 1 mom.	Ref. 35/94
	Ref. 44/97
	Ref. 71/97
	Ref. 14/99
	Ref. 49/03
	Ref. 66/08
	Ref. 87/08
3 § 1 b mom.	Ref 38/00
3 § 1 h mom.	Ref. 66/01
	Not. 188/01
	C-436/00

3 § 2 mom.	Ref. 17/92 Not. 65/96 Ref. 63/97 Ref 3/00 Not. 134/00 Ref. 1/01 Ref. 57/01 Ref. 102/02 Not. 59/02 Ref. 12/03 Ref. 43/04 Not. 26/04
3 § 3 mom.	Ref. 43/04
3 § 5 mom.	Ref. 71/95
3 § 7 mom.	Not. 110/98
3 § 7 mom. 3 st.	Ref. 68/96
3 § 7 mom. 4 st.	Ref. 101/96 Not. 11/96 Not. 233/99
3 § 7 a mom	Ref 40/00
3 § 8 mom.	Not. 45/98 Not. 100/99 Not. 211/99
3 § 12–12 e mom.	Ref. 72/96 Ref. 71/97 Ref. 81/97 Ref 56/00 Not. 164/00 Not. 165/00 Ref. 78/02
3 § 12 mom.	Ref. 12/01 Ref. 37/01 Ref. 2/02 Ref. 21/02 Ref. 78/02 Not. 110/02 Not. 5/03 Ref. 135/04 Ref. 21/05 Ref. 15/07 Not. 37/07
3 § 12 mom. 1 st.	Ref 54/00
3 § 12 mom. 3 st.	Ref. 70/99
3 § 12 mom. 4 st.	Ref. 19/95
3 § 12 mom. 6 st.	Not. 379/95 Not. 140/02
3 § 12 mom. 9 st.	Ref. 99/93

3 § 12 mom. 10 st.	Ref. 3/94
3 § 12 a mom.	Ref 54/00
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20 kap. 2 §	Not. 39/04
20 kap. 4 §	Not. 15/05
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Lag (1960:63) om förlustavdrag

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11 §	Not. 95/99 Not. 37/01 Not. 70/02

Dubbelbeskattningsavtalet (1960:549) med Tyskland

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Lagen (1960:729) om upphovsrätt till litterära och konstnärliga verk

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Lag (1961:372) om bensinskatt

7 §	Ref. 48/92 Ref. 5/94 Not. 398/95
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Lagen (1962:381) om allmän försäkring

3 kap. 2 §	Not. 76/90 Ref. 18/91 Not. 304/91 Ref. 50/01
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4 kap. 15 §	Ref. 8/09
13 kap. 6 §	Ref. 92/09

Dubbelbeskattningsavtalet (1963:497) med Grekland

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Lagen (1963:587) om inkomstbeskattning av fideikommissbo

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Protokollet av den 8 april 1965 om Europeiska gemenskapernas immunitet och privilegier

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Lagen (1966:172) om avdrag för avskrivning på skeppskontrakt m.m.

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Annelagen (1967:94)

2 §	Not. 147/94
	Ref. 1/96

Folkbokföringslag (1967:198)

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Uppbördsförordning (1967:626)

50 § Ref. 91/92
Not. 368/92

Rådets första direktiv 67/227/EEG av den 11 april 1967 om harmonisering av medlemsstaternas lagstiftning om omsättningskatter

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Rådets andra direktiv 67/228/EEG av den 11 april 1967 om mervärdesskatt

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C-310/11
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Protokollet om Europeiska gemenskapernas immunitet och privilegier (1967)

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Förordning (EEG) nr 1408/71 av den 14 juni 1971 om tillämpningen av systemen för social trygghet när anställda, egenföretagare eller deras familjemedlemmar flyttar inom gemenskapen

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C-392/07
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5 §	Ref. 22/03
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1 §	Not. 215/02
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Lag (1998:514) om särskild skattkontroll av torg- och marknadshandel m.m

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C-533/03

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Direktiv 2008/9/EG av den 12 februari 2008 om fastställande av närmare regler för återbetalning enligt direktiv 2006/112/EG av mervärdesskatt till beskattningsbara personer som inte är etablerade i den återbetalande medlemsstaten men i en annan medlemsstat

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