

@import url(../../../../css/generic.css); EUR-Lex - 61996J0118 - EL

Avis juridique important

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61996J0118

?????? ??? ??????????? ??? 28?? ??????? 1998. - Jessica Safir ??? Skattemyndigheten i Dalarnas län, ??? Skattemyndigheten i Kopparbergs län. - ?????? ??? ??? ??????
????????????? ??????: Länsrätten i Dalarnas län - ??????. - ??????? ??????
????????? - ?????? ?????????? ??? ???????? - ?????????? ??? ?????????????? ???
????????????? ??? ?????? ?????????? ??? - ?????????? ?????? ?????? ??????????????
????????????? ?????????? ?????? ??? ?????? ?????????? ??? ?????? ?????????????? ???
????????? ?????????? - ?????? C-118/96.

?????? ??? ?????????? ??? ?????????? 1998 ?????? I-01897

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(?????? ?, ??? 59)

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?????? ? ?????? ??? ?????? ?????? ??? ?????? ??????, ????? ????????, ??? ?????
????????????? ??? ????????, ?????? ?? ?????? ??? ?????? ?? ?????? ?? ??????????
?????? ??? ??? ?????? ??? ?????????? ??? ?????????????? ??? ?????????????? ?? ?????.

????? ?????? ??? ??????? ??????? ??????????, ?? ????? 59 ??? ??????? ?????????? ???
????????? ?????????? ??????? ??????? ?????????? ?????????? ?????????? ??????????
??? ??? ?????????? ??? ?? ?????????? ?????????? ?????????? ??? ?? ?? ?????????? ??????
????????? ?? ??????? ?????????? ?????? ?? ?????????? ?????? ?? ?????? ?????? ???,
????? ? ?????????? ??? ?????? ??? ?????? ?????????? ?????? ?? ?????????? ?????? ???
????????????? ?? ?????? ???, ??? ?? ?????????? ?????? ??? ?????????? ??? ?????????? ???
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????????? ??? ?????? ??? ?????? ??? ?? ?????? ?????? ???.

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????? ??????? C-118/96,

??? ??? ?? ?????????? ??? L?nsr?tten i Dalarnas l?n, ??? L?nsr?tten i
Kopparbergs l?n (??????), ??? ?? ????????, ???' ?????????? ??? ?????? 177 ???
???????, ?? ??? ????? ????????, ??? ?????? ??? ?????????? ??? ?????????? ???
????????? ?????????? ????

Jessica Safir

???

Skattemyndigheten i Dalarnas l?n, ??? Skattemyndigheten i Kopparbergs l?n,

"? ?????? ?????????? ?? ??????? ?? ??? ?????? ??? ?????? ??? ?????? 6, 59, 60, 73 ? ??? 73
? ??? ????????,

?? ????????,

????????? ??? G. C. Rodr?guez Iglesias, ????, C. Gulmann, H. Ragnemalm, M.
Wathelet ??? R. Schintgen, ????, G. F. Mancini, J. C. Moitinho de Almeida
(??????), P. J. G. Kapteyn, J. L. Murray, D. A. O. Edward, J.-P. Puissochet, G. Hirsch ??? P.
Jann, ????,

?????? ??????: G. Tesauro

?????????: H. A. R?hl, ?????? ??????? ????????????,

?????????? ?????? ??? ?????? ?????????????? ??? ??????????:

- ? J. Safir, ?????????? ??? J.-M. Bexhed ??? G. Lundsten, ?????????? ??????????,

- ? ?????? ???????, ?????????? ??? L. Nordling, r?tschef ??? ??????????
????????? ?????? ?????????? ??? ?????????? ????????????,

- ? ?????? ???????, ?????????? ??? P. Biering, ?????????? ?????? ???
????????? ????????,

- ? ?????? ??? ???????, ?????????? ??? J. E. Collins, Assistant
Treasury Solicitor, ?????????? ??? C. Vajda, barrister,

- ? ?????????? ??? ??????????? ????????????, ??????????????? ??? ??? A. Caeiro, ??????
???????, ??? K. Simonsson, ??? ?? ??? ??????? ??????????,
??????? ??? ?? ??? ??????? ???????????,
??????? ??? ?? ??? ??????? ??????????? ??? J. Safir, ??????????????? ??? ??? J.-M.
Bexhed ??? G. Lundsten, ??? ??????? ??????????? ??????????? ??? ??????????????? ??? ??? L. Nordling,
??? ??????? ???????????, ??????????????? ??? ??? P. Biering, ??? ??????????? ???
??????? ????????, ??????????????? ??? ??? J. E. Collins, ??????????? ??? ??? C.
Vajda, ??? ??? ????????, ??????????????? ??? ??? K. Simonsson ??? H. Michard, ???
??? ??????? ????????, ??? ?? ??? ??????? ??? 10?? ??????? 1997,

???? ?????? ??? ?????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? 23?? ?????????? 1997.

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1 ?? ??????? ??? 22?? ??????? 1996, ? ?????? ??????? ??? ??????????? ??? 12 ???????
1996, ?? L?nsr?tten i Dalarnas l?n, ????? L?nsr?tten i Kopparbergs l?n, ???????, ??????? ??
?????? 177 ??? ??????? ?, ??????????? ??????? ?? ????? ??? ??????? ??? ??????? 6, 59,
60, 73 ? ??? 73 ? ??? ?????? ???????.

2 ?? ??????? ??? ?????? ??? ??????? ??? ??????? ??? ??????? ??? J. Safir, ??????? ????,
??? ?? Skattemyndigheten i Dalarnas l?n, ??? Skattemyndigheten i Kopparbergs l?n
(?????????? ??? ?????? ??? ??????????? ??? ??????????? ??? Kopparberg, ??? ???:
Skattemyndigheten), ??????? ?? ??? ??????? ??? ??????? ??? ??? ??????????? ??? ???????
???? ?? ???????????????, ?? ??? J. Safir ??????? ?? 1995 ?? Skandia Life Assurance
Company Ltd (???: Skandia Life), ??????? ??? ??????? ??? ??????? ??? ???????
?????????? ??? ??????? ??? ??????? ??? ??????? ??? 100 % ??? ???????
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3 ? ?????????? ???. ????????????????. ???. ??????????????????. ???. ??????. ???????????. ???. ???.
?????????????????. (????????? ?) ??????????. ???. ??????????. ??????????????. ???. ??????.
?????. ???. ???. ??????. ???. ??????. ???. ???. ??????. ??????????????????.

4 ??? ??????????????? ??? ??????? ?????????????? ??????? ?????????????? ??? ?????? ??????? ??
??? lag (1990: 661) om avkastingsskatt p? pensionsmedel (????? ???? ?????????????? ???
?????????? ??? ?????????????????? ??????????). ? ?????? ???? ??????????????, ???
????????????? ???????, ?? ?????????????????? ?????? ???? ??? ?????????? ??? ?????????? ???
????????????? ??? ??????? ??? ??????????. ?????????????? ?? ?????????????? ???????, ? ??????
????????? ?? ???? ?? ??????? ??? ?????????, ???? ???? ?????????????? ???? ?? ???? ???
????????????? ??? ?????????????? ?????, ?????????? ???? ???? ???? ??? ??????????????????
????????? ???? ???? ???? ????, ???????, ?????????????????? ???? ?? ???? ???? ??????????
??? ??????? ?????? ??? ?????? ????. ? ?????? ???????????????. ? ?????? ??????????????
?????? ?????????? ??? ??????? ??? ?????? ???? ?????? ?????????????? 27 %.

5 ?? ?????????????????? ?????????????? ?????????? ?????????????????? ??? ??????? ??? ???????
?? ?????????? ?? ?????????? ??? ?? ?????????? ?????? ?????? ??? ??????????????, ??
????????????? ??? ?? ?????????????.

6 ?? ??? ?????? ??? ?? ??? ?????????????????? ?????????????? ??????????
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7 ? ?????????? ??? ?????????????????? ??? ?????? ?????????? ??? ?????? ??? ??????????????????
????????????? ?? ?????????? ?????? ?????????????? ??? ?????? ?????????? ?????????????? ???
??? *lag* (1990: 662) om skatt p? vissa premiebetalningar (premieskattelagen) (????? ???
????????????? ?????????? ??? ?????? ??? ?????????????? ?? ??????????, ??? ????:
premieskattelag), ? ?????? ?????? ?? ??? 1? ?????????? 1991.

8 ??? ??? ?????? ??? ??????????, ?????? ??? premieskattelag ??? ? ?????????? ???
?????????????, ??? ?????? ??????????, ?????? ??? ?????????????? ???
????????????? ??? ?????? ?????????? ??? ??? ?????????????? ???
????????????? ??? ?????? ?????????? ?????? ??? ??? ?????????????? ???
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9 ?? ??? 1 ??? premieskattelag ?????????? ??? ?? ?????? ? ?????? ?????? ??? ??? ???
????????? ??? ?????? ?????? ?????????? ?????? ??? ?????? ??? ?? ?????? ???
????????? ?????? ?????????? ?????? ?? ?????? ?? ?????????????? ??? ??????
????????? ?? ?????????? ??? ?????????? ??? ?????? ??? ??? ?????????????? ??????????????.
????? ??? ?????? 3 ??? premieskattelag, ? ?????????? ??? ?????? ??? 15 % ??? ???
????? ??? ??????????.

10 ??????, ?? ?????????????? ??? ?????? ?????? ?? ?????????????? ??? ?? ?????????? ???
????????? ??? ?????????? ?? ??? ?????? ??? ??????, ?? *Skattemyndigheten*.

11 ?????, ?? ??? 5 ??? premieskattelag ?????????? ??? ?? ?????? ??? ?????? ?????? ??????
????????? ??? ?????????????????, ?? ?????????? ?????? ??? ??? ?????? ??? ?????? ???
??? ?????? ??? ?? ?????? ??? ? ?????? ?? ??? ?????? ??? ?????? ?????? ??? ??????
????????? ??????, ??? ?????? ?????? ??? ?????? ?????? ?????? ??????????????, ?? ???
????????? ?????? ?????? ? ?????? ?????? ??? ?????????????? ?????? ??? ??????
????????????? ??? ?????? . ? ?????? ??? ??? ?????????? ?????? ?? ?????? ??? ??????
????? ??? ? ?????????? ??? ?????? ?????????? ?????????? ??? ??? ?????? ??? ??????
????? ??? ??????, ??? ??? ?? ?????????? ?????? ?????????? ?????? ??? ?????? ??? ??????
????????? ?????????? ??? ?????? ??? ?????? ??? ?????? ??? ?????? ??? ??????.

12 ??? ?? ?????? ??????????, ??? ? ?????????? ?????????? ? ?????????? ??? ??????
????????? ??? ?????? ??? ?????????? ?????????????? ??? ?????? ?????????????? ???
????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????? ?????????????? ???
?? ??? ?? ?????? ??? ?????? ?????? ?????? ?????? ?????????? ?? ?????? ??? ??????????????
??? ??????.

?? ?????????? ?????????? ??? ?????? ??? ?????? ???

13 ? J. Safir, ?????? ?????? ??? ?????? ??? ?????? ??? ?????? 1995 ?????? ?????????? ??? ???
????????????? ?? ??? ?????? *Skandia Life*, ?????? ??? ?? *Skattemyndigheten* ?? ???
????????? ?????? ??? ??? ?????? ??? ?????? ??? ?????? ??? ??????????, ?????? ?? ??
????? 5 ??? premieskattelag.

14 ?? ?????? ??? 12?? ?????? 1995, ?? *Skattemyndigheten* ?????? ??? ?? ?????? ???
??, ?????????? ??? ??? 7,5 % ??? ?????? ??? ?????????? ??? ?????????? ???

Skandia Life ????. ?? 1995, ????. ????. ????. ????. 75 ?????????? ??????? (SKR).

15 ? J. Safir ?????????? ??? ?????? Riksskatteverket, ?? ?????, ??? 3 ?????? 1995, ?????? ??? ?????? ?? ?????? ?????? ??????.

16 ????? 4 ?????????? 1996, ? J. Safir ?????? ??? Skattemyndigheten ???
????????????????? ?????????? ??????????, ??????????????, ??????, ??? ??? ?????
????????? ?????????? ?????? ??? ??? ?????????? ?????? ? ?????? ?????? ?????????? ???
????????? ??????.

17 ??????? ?????????????? ??? ???????, ?? Skattemyndigheten, ?? ?????????? ??? 17??
?????????? ??? ??? 25?? ?????????? 1996, ??????? ??? ??????? ??? ??????? ??? ??????? ???.

18 ?? ?????????? ??? 22?? ?????????? ??? ?? 13?? ?????????? 1996, ? J. Safir ??????
????????? ??????? ??? L?nsr?tten i Dalarnas l?n ?? ?????? ??? ?????? ??? ?????????? ???
Skattemyndigheten ??? ?????? ???.

19 ????? ??????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ?????????? ??
?????? ??????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ??????? ??
?????????? ??, ?? ??????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ??????? ??, ?? ??????? ??
????????? ??, ?? ??????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ??????? ??, ?? ??????? ??
????????, ? ?????, ?? ?????????? ??, ?? ??????, ?? ?????????? ??, ?? ?????, ?? ?????????? ??, ?? ?????, ?? ??????? ??, ?? ? ?
?????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ??????? ??, ?? ??????? ??, ?? ? ?
????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ??????? ??, ?? ??????? ??, ?? ? ?
????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ?????????? ??, ?? ??????? ??, ?? ?????? ??, ?? ??????? ??, ?? ??????? ??, ?? ? ?

«??????, ????, ?????? ????????, ???????, ???????, ? ?????????? ??? ??????????? ?????, ?? ??????
?????????? ?? ??????? ?????????????? ??????? ?? ?????????? ?????????????
????????? ?? ??????? ?? ?????????????? ????? ?????????????????? ????? ?? ?????????? ??????
???? ?????????????? ??? ??????? ???, ???????, ??? ?????????????? ???????, ?? ????? ?? ???
??? ?? ?????????? ??? ?????????? ??? ???????????, ?????????????? ?? ??????????????
?????? ?? ?????????????? ??? ??????? ??? ??????????, ?????????????? ??? ??????? 6, 59, 60 ? 73 ? ???
73 ? ??? ??????? ??? ????? ?? ?????? ??? - ?????? ??? ?????????????? ??? ???????
????????????? ?????? ?????????? ??? ?????????? ?????????????? ?????????????? ??? - ? ????
????????? ?? ?????????? ??? ?????????????? ??? ?????????????? ?????? ??? ????? ?????????? ?? ??????????
????????????????? ??????? ?????????? ?????????? ?????????? ??? ?????? ??? ????? ?????????? ?? ??????????
????????????????? ?? ??? ?????? ?????? ??? ?????? ??? ?????????? ?? ?????????????? ??? ?????? ???
????????? ?????? ?????? ?????? ?? ??? ?????? ?????? ??? ?????????? ????? ?????????????? ??????????????
??????????????, ?? ??????? ??? ? ?????? ??? ?????? ?????????????? ?????????????? ???????
?? ??????????? ? ?? ?????????? ??? ?????? ??? ?????? ??? ?????????? ?????? ??? ????? ?????????? ???
??? ?????? ? ?????????????? ??? ?????? ?????? ?????????? ?????????? ?????????? ???????, ?????? ???
????????? ??? ?????? ???, ?? ????? ?????????? ?????? ??? ?????? ??? ?????????? ?????? ??? ?????????????? ???
????????? ?????? ?????? ???;»

20 ?? ?? ??????????? ??, ?? ?????? ??????????? ??, ??' ??????, ?? ?? ??
6, 59, 60 ? 73 ? ?? 73 ? ?? ??????? ??????????? ??, ?? ??????? ??????? ??????????? ??,
?????????????? ??, ?? ??????????? ??, ?? ???????????????, ??, ?? ? ??????? ??????????? ??,
????? ???.

21 ????????????, ????????, ???, ??????, ??? ?????? ?????? ?????????? ??? ??????????
???????, ? ?????? ??? ?????? ?????? ??? ????????, ????? ??????????, ??? ??????
???????????, ??? ??????????, ?????????? ?? ?????? ??? ?????? ?????? ?? ?????? ?? ??????????
????? ??? ?? ?????? ??? ?????????? ??? ?????????? ?? ?????? (??., ?????? ???,
????? ??? 14? ?????????? 1995. C-279/93. Schumacker. ?????? 1995. ?, ?-225, ????

21).

22 ??????? ?? ??????????? ?????????? ?????????? ??? ??? ?????? ??? ?????? 60 ???
?????????, ?????? ?? ?????????? ??? ?????????? ???, ?????? ?? ?? ?????????? ???
???????????, ?? ?????? 59 ??? ??????? ?????????? ??? ?????????? ?????????????? ???????
????????? ? ????? ????????, ????? ?????? ?? ?????????????? ????????????????, ??
????????? ??? ?????????? ?????????? ?? ?????? ?????? ?? ?? ??? ?????? ?????? (??.,
????? ????, ?????? ??? 5?? ???????? 1994, C-381/93, ??????? ??? ??????, ??????
1994, ?. ?-5145, ??? 16).

23 ??? ?? ??????? ??? ??????? ?????? ??? ?????????????? ?? ???????? ?????? ?
????????????? ??? ?????? ???, ?? ????? 59 ??? ?????????? ?????????? ?????? ???
????????? ?????????? ??? ?????? ?????????? ??? ?????? ?? ?????????? ?? ?????????? ?
????? ?????????? ?????? ?????? ????? ?????????????? ??' ?? ? ?????? ?????????? ???
????????????? ?????????????? ??? ?????????? ??? ?????????? ????? ?????? (?????????????
????? ?????? ??? ??????, ??? 17).

24 ??????? ?? ???????????? ??? ? ??????? ???? ?????? ???? ?????????? ???????????
?????????? ?? ?????????? ??????? ??? ?? ?????????? ???? ??? ?????????? ???? ??? ??????????????????,
????????? ??? ?? ?? ?????????? ?????? ?????????? ?? ?????????? ?????????????????? ?? ??
????????????? ?? ????????. ??? ? ??????? ?????????????? ??????????, ??? ?? ?? ??
?? ?????????? ???????????, ??? ?? ?? ??????? ?????????? ??? ?????? ?????????? ??
????????? ??? ?????????? ??? ?? ?? ??????? ?????? ?????????? ??? ?????????????? ?????? ??? ??
????????? ??? ?? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ?? ?? ??
????????? ??? ?? ?? ?????????? ??? ?????????????? ??? ?????????????? ??? ?????????????? ?? ?? ??

25 ???????, ???????, ?? ?????????? ????? ?? ?????? ?????????? ?????????? ?????????? ??
????????? ?????? ?????????? ??, ?? ??? ?????? ??????????, ?? ?????? ?????
????????????????? ??, ??, ?? ?????? ?????? ??, ?? ?????????? ? ?????????? ??????????.

26 ???????, ?? ??????? ???? ????? ?????????????? ?????????? ??? ?????? ?? ?????????????????? ??
????????? ?????????????????? ??? ???????, ?? ?????????????? ?????? ?????????? ?? ?????????? ??
??? ?????? ?????????????????? ??? ?????? ????? ?????????? ?? ?????????????????? ??? ?? ?????????? ??
????????? ??? ?????????????? ?? ??? ?????? ?????? ??????????, ?? Skattemyndigheten, ? ?????? ???
?????? ??????? ??? ?????????? ??? ?????????? ?? ??? ?????????? ?? ??? ?????????? ??? ??????. ??
????????????????? ??????????????, ???????, ?? ?????????????? ?? ?????? ??? ?????? ??? ??? ??
????????????? ??? ?????? ?????????? ???, ?????? ?? ??? ?????, ??? ?????????? ? J. Safir, ???
??' ?????? ?????????? ?????????? ??? ?????? ?????????? ?????????? ?????????? ?????????? . ???????,
?????? ?????????? ??? ?????? ??????????, ?????? ??????????, ?? ?????????????? ??? ?????????????? ??
????????? ??????. ??????, ?????????? ? ?????????? ??? ?? ?????????????? ??????,
????????????? ??? ?????????? ?????? ?????????? ?????? ?????????????? ?????????? , ??????? ??
????????????? ??? ?????????????? ??? ?? ?????? ?????????? ?????????? ?????????? ??? ??
????????????? ?? ?????????? ?? ?????????????? ??? ?????? ?????????? ?????????? , ??? ?????? ??? ??
????????????? ?? ?????????? ?????? ?????????? ?? ?????? ?????????? ?????????? ?????????? .

27 ????????, ??? ??? ?????????? ??? ?????????????? ??? ?? ??????? ?????????? ?????????? ??? ??'
?????????? ?????????? ?????????? ???, ?? ? ??????, ??? ?????? ?????? ???????, ???
?????????? ??? ?? ?????????????? ??? ?????? ?????????? ?? ??????? ?? ??????? ?? ??????????????
??? ??????? ??? ????? ?????????????? ??? ?????? ?????????????? ??' ?,?? ? ??????? ???
?????????? ?????????? ?? ??????? ?????????? ??? ?????? ?????????? ??? ??????? ???, ??? ??????? ?? ???
?????? ?? ?????????? ?????????? ?? ?????? ??????? ?????????? ??????????. ? ?????????????? ??????????
??? ???????, ??? ??? ????? ?????? ???????, ??? ?????????? ?????? ??? ??? ??? ???????
?? ??????? ?? ?????????????? ??? ??????? ?????????? ??? ??????? ??? ??????? ??????? ??
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?????? ??? ?????????? ??? ??????????, ??????? ?? ??? ???, ??????????????, ?? ??? ?? ?????
???? ??????.

28 ???????, ??? ? ?????????????????????? ?????????? ?? ?????????????????? ??? ??????? ?????? ???
????????? ??? ??? ??? ??? ?????? ??? ?????????????? ?? ?????? ??? ?????? ??????, ??
Skattemyndigheten ??????? ??? ?????????? ?????????? ?????????? ?????????? ??? ?????? ?? ??????????
????????? ??? ?????? ?????????? ? ??????? ???, ?????? ?? ? ?????????? ??? ?????? ??????
??? ??? ??????? ??????????. ???, ??? ?????????? ? J. Safir, ??? ?????? ??????
????? ?????????? ??????? ??? ??? ?????????????????? . ? ?????????? ??? ??????, ??????, ??
????????? ??? ?????????? ??????? ??? ??? ?????? ????? ?????????????? ??? ??????
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????????? ?????? ?? ?????????? ?????? ?????????? ?????? ?????????? ?????? ?????????? ??????????
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29 ????????, ? ??????? ?????????? ??? ?????? ??? ?????? ?????? ?????? ??? ? ?????????? ??? ??
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??? ?????????? ?????????? ??? ?????? ??? ??? ?? ?????????? ??? ?????????? ??? ??????????
?????????. ????, ??? ?????????? ??? ?? ??????????, ?? Skattemyndigheten ??? ??
Riksskatteverket ??????, ?? 1995, ?????????? ?????? ??? ?? ?????????? ?????????? ???
??? ??? ??? ?????? ?????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ??
???? ?????????? ?? ?????????? ?????????? ?????????? ?????????? ?????????? ?????????? ??? ??
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?? ?????????????? ??? ?????? ??? ?????????? ?????????? ?????? ?????? ??? ?????????? ??? ??
????????? ?? ?????????? ??? ?????????????????? ?? ??????????, ?? ?????????? ??
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31 ??????? ?? ?????????? ???, ???????? ? ??????? ?????????? ?????? ?????? ?????? ?????? ?????????????? ??
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???, ??? ?????????? ? J. Safir, ? ?????? ?????? ??? ?????????? ?????? ?????? ??? ?????? ?????? ?????? ??????????
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33 ?????, ?????????? ????? ???????????, ?????????????? ?????????? ?????????? ??? ?????
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34 ??? ??? ????????, ?? ????, ??? ?????????? ? ????????, ????????, ??? ?
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35 ??????? ??? ???????, ??????? ? ??????? ??? ??? ?????? ??? ?????? ??? ?????? ?????????? ???????????
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36 ??? ??????? ??????????? ?????? ?? ?????? ? ?????????? ??? ?? ?????? 59 ??? ???????
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37 ?? ?????? ??? ?????? ?????????????? ? ????????, ? ?????? ?????????? ??? ? ?????????? ???
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L?nsr?tten i Dalarnas l?n, ????? L?nsr?tten i Kopparbergs l?n, ??????????:

? ? ? ? ? ? 59 ??? ??????? ?? ?????????? ??? ??????? ?????? ?????????? ???
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