



LUND UNIVERSITY

Remissyttrande: promemorian Utökade möjligheter till tillfälliga anstånd med inbetalning av skatt

Tjernberg, Mats

2023

Document Version:
Förlagets slutgiltiga version

[Link to publication](#)

Citation for published version (APA):
Tjernberg, M. (2023). Remissyttrande: promemorian Utökade möjligheter till tillfälliga anstånd med inbetalning av skatt.

Total number of authors:
1

Creative Commons License:
Ospecificerad

General rights

Unless other specific re-use rights are stated the following general rights apply:
Copyright and moral rights for the publications made accessible in the public portal are retained by the authors and/or other copyright owners and it is a condition of accessing publications that users recognise and abide by the legal requirements associated with these rights.

- Users may download and print one copy of any publication from the public portal for the purpose of private study or research.
- You may not further distribute the material or use it for any profit-making activity or commercial gain
- You may freely distribute the URL identifying the publication in the public portal

Read more about Creative commons licenses: <https://creativecommons.org/licenses/>

Take down policy

If you believe that this document breaches copyright please contact us providing details, and we will remove access to the work immediately and investigate your claim.

LUND UNIVERSITY

PO Box 117
221 00 Lund
+46 46-222 00 00

Juridiska fakultetsstyrelsen
Professor Mats Tjernberg

Finansdepartementet

**Remiss: promemorian Utökade möjligheter till tillfälliga
anstånd med inbetalning av skatt**

Fi2022/03553

Juridiska fakultetsstyrelsen vid Lunds universitet får härmed avge följande
yttrande. Yttrandet har utarbetats av professor Mats Tjernberg.

Fakultetsstyrelsen tillstyrker förslaget i promemorian.

Enligt delegation

Mats Tjernberg