

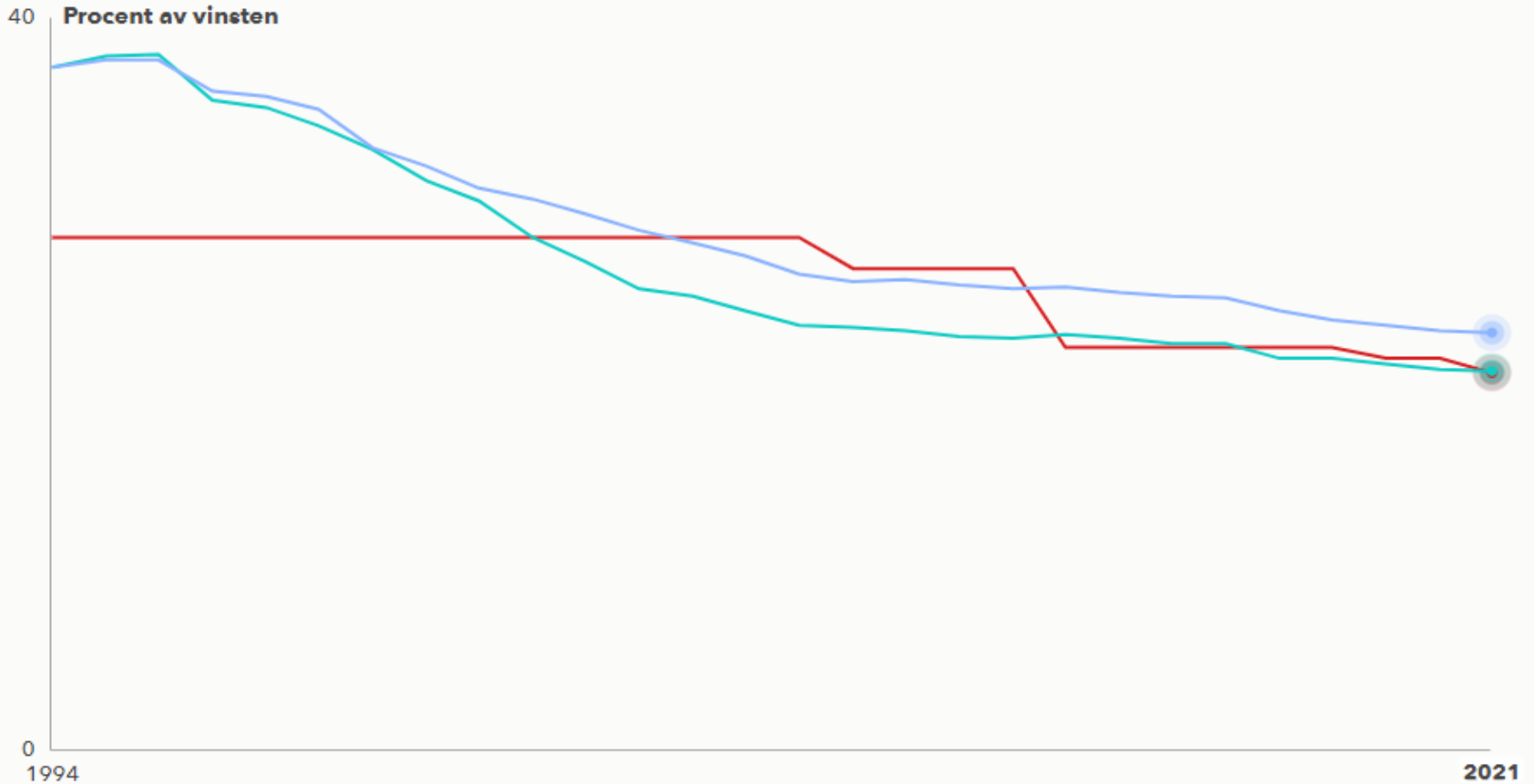
Professor emeritus Peter Melz, Juridiska institutionen, Stockholms universitet

- ▶ NSFR:s jubileumskonferens 2023
- ▶ **Nordic tax systems facing global challenges**

# Tax rate competition

## Bolagsskatt - internationellt

Procent av vinsten

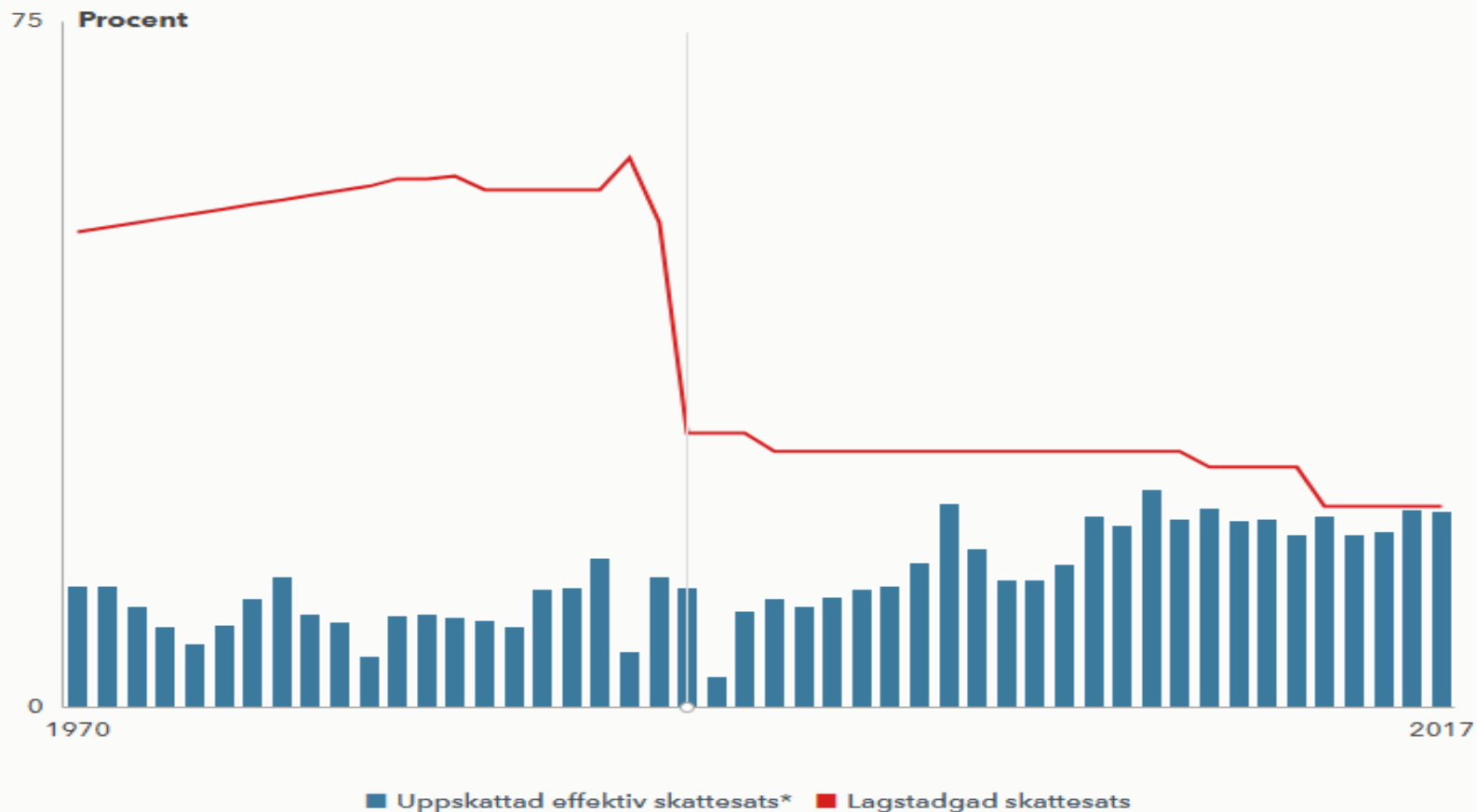


20,6% Sverige 20,7% EU 22,8% OECD

Källa: KPMG

Procentsatserna avser läget den 1 januari varje år.

## Lagstadgad och uppskattad effektiv bolagsskattesats i Sverige



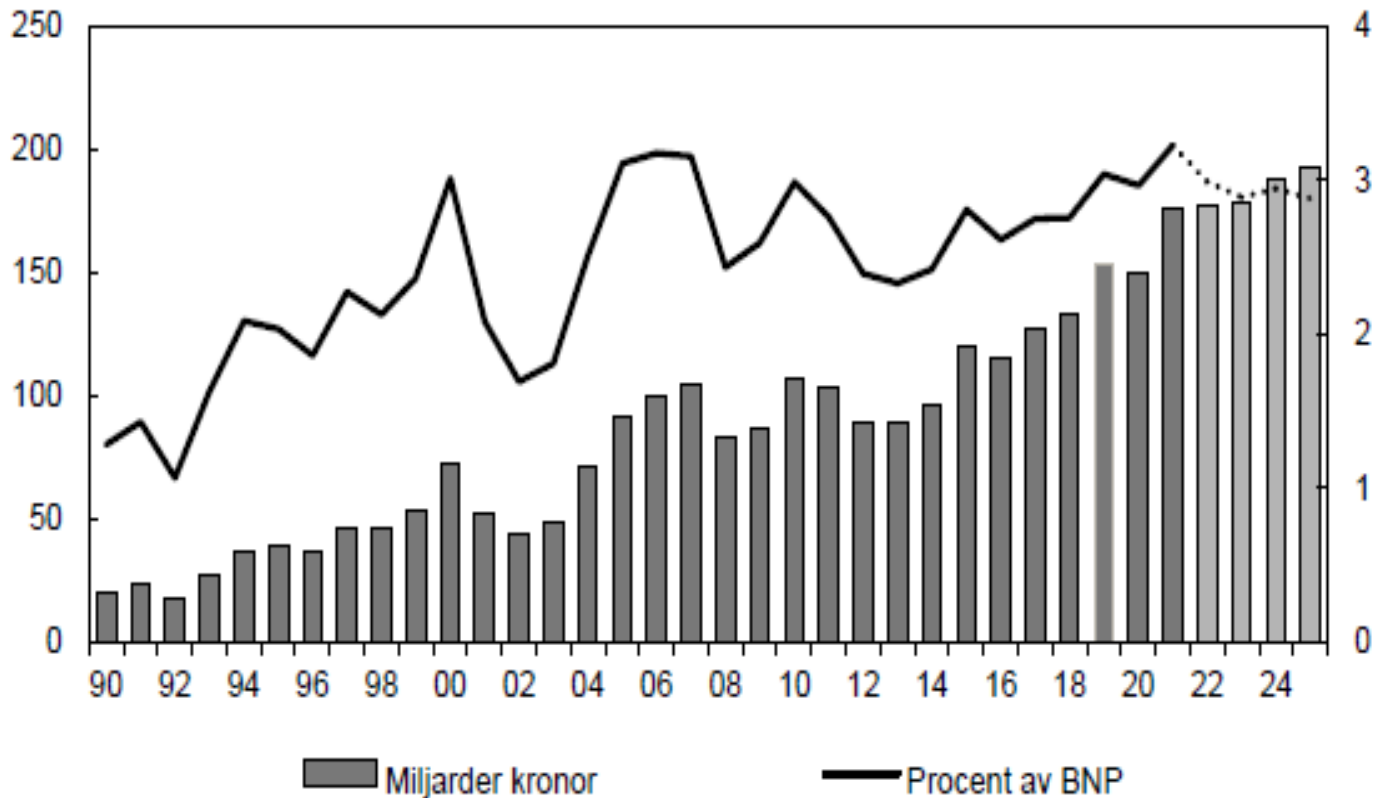
Källa: SCB (Nationalräkenskaperna); Du Rietz, Johansson o Stenkula " Swedish Capital Income Taxation (1862-2013)" i Henrekson & Stenkula (red)

## Diagram 5.4 Skatt på företagsvinster

Utfall 1990–2021, prognos 2022–2025

Miljarder kronor

Procent av BNP



## ▶ Intellectual property

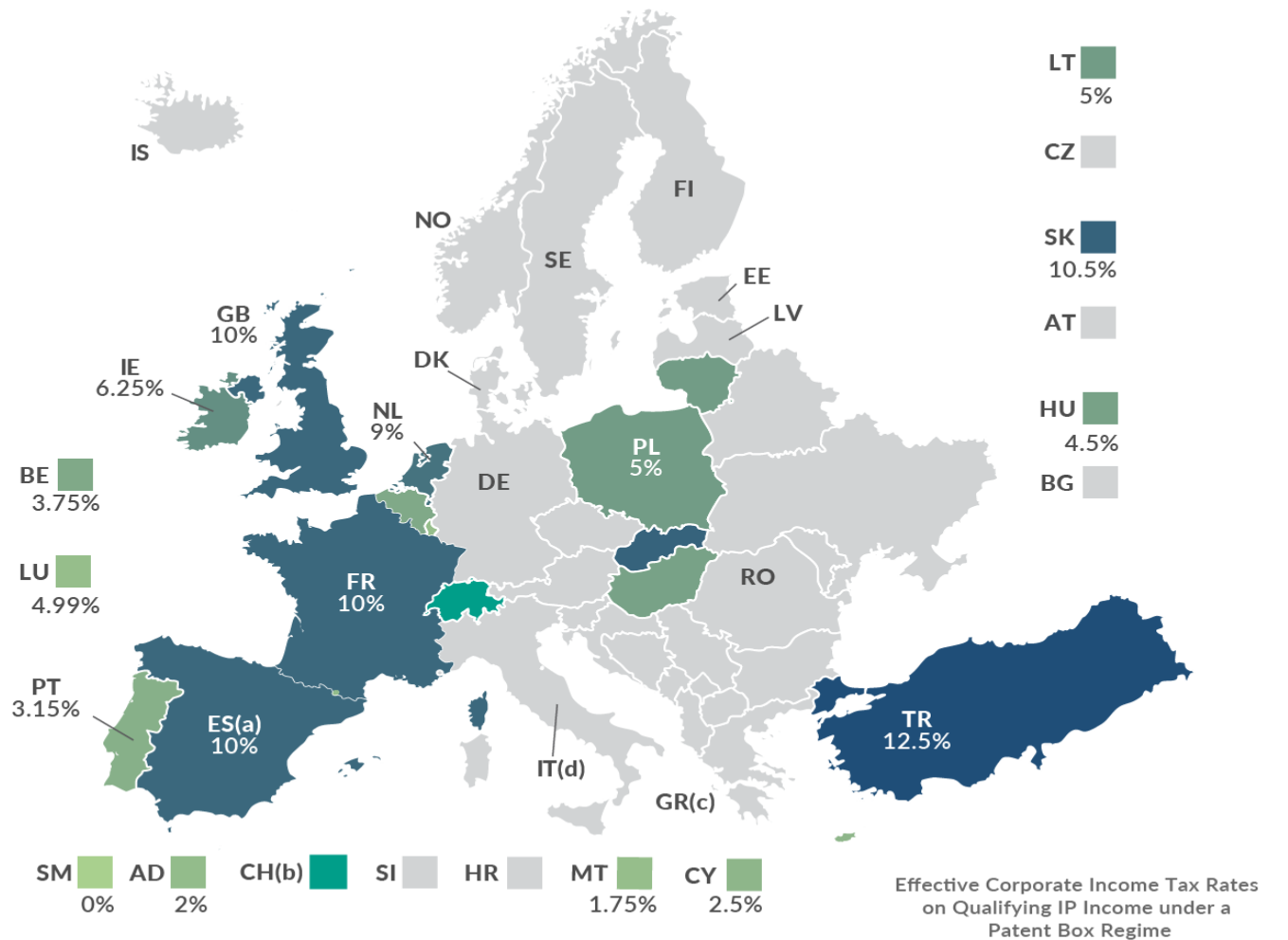
### Top 10 countries for European patent applications 2021

#### TOP 10

	2021	Change
1 United States	46 533	+5.2%
2 Germany	25 969	+0.3%
3 Japan	21 681	-1.2%
4 P.R. China	16 665	+24.0%
5 France	10 537	-0.7%
6 R. Korea	9 394	+3.4%
7 Switzerland	8 442	+3.9%
8 Netherlands	6 581	+3.1%
9 United Kingdom	5 627	-1.2%
10 Sweden	4 954	+12.0%

# Patent Box Regimes in Europe

Effective Corporate Income Tax Rates on Qualifying IP Income under a Patent Box Regime, as of July 2022



Notes: Andorra, Malta, and San Marino also have patent boxes but cannot be depicted in this map due to their country size.

- (a) The two Spanish regions "Basque Country" and "Navarra" have separate patent boxes.
- (b) Switzerland's patent box regime operates at the cantonal level. As a result, effective tax rates differ.
- (c) Greece has a three-year exemption for profits from the sale of self-manufactured goods based on an internationally recognized patent.
- (d) Italy repealed its patent box in 2021 and replaced it with a super-deduction for research and development spending."

Sources: OECD, "Corporate Tax Statistics: Intellectual Property Regimes;" Bloomberg Tax, "Country Guide;" PwC, "Worldwide Tax Summaries;" and EY, "Worldwide R&D Incentives Reference Guide 2021."



## ▶ Intellectual property

- ▶ BEPS Action 5:
- ▶ Agreement on Modified Nexus Approach for IP Regimes

## ▶ Sweden

- ▶ No patent box system.

A mainly neutral taxation of R&D.

### Tax incentive for R&D.

Reduction of pay roll tax

with 19,59 percentage points of the base (salaries for employees in R&D ).

(31,42 % – 19,59 % = 11,83 %).

Max. 14,4 million SEK. per year.



- ▶ **Neutralizing / mitigating Patent Box advantages.**
- ▶ CFC-rules.
- ▶ Global minimum tax.

- ▶ **Sweden. Positions.**
- ▶ BEPS
- ▶ Tax Challenges Arising from Digitalization.
- ▶ Profit Allocation and Nexus
  - Aligning taxing rights more closely with local market engagement