

According to the Swedish taxation board, Skatteverket, there is a large gap between the amount that it believes it should be collecting and what it actually manages to gather in, amounting to 5% of the gross national product. It is referred to as the Tax Gap. As nearly everywhere else, most of the tax is levied through charges on labour, goods and services. Skatteverket states that "The tax administration envisages a society in which everyone wishes to do their share."

This is a great ideal, but present taxes work against it, one consequence being the kind of leakage referred to. The obvious conclusion would be to seek for other sources of revenue which where not vulnerable to such leakage through avoidance and evasion. LVT perhaps?

[Download the English language version of the leaflet about the Tax Gap](#)