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National Institute of Justice
United States Department of Justice
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10/18/94
Economic Crime in Sweden

1. Introduction

Economic crime is a growing phenomenon in Sweden. The problem has become especially pronounced in recent years, with a large number of cases coming to light. The National Council for Crime Prevention (AMOB) has been active in this area for some time, and has continued to monitor the situation and to publish reports on the subject. This Bulletin is the third in a series of reports that have been published by AMOB. The purpose of these reports is to provide a comprehensive overview of the problem of economic crime in Sweden, including an analysis of the types of crime involved, the causes and consequences of such crimes, and the measures that can be taken to prevent them.

2. Definition

Economic crime is a crime that is committed in the course of business activities. It includes a wide range of activities, such as fraud, embezzlement, and money laundering. The problem is not confined to large companies, but also affects small and medium-sized enterprises, as well as individuals.

3. Forms of economic crime

Economic crime can be divided into three main types:

- Financial fraud: This involves the manipulation of financial statements, such as bank statements, invoices, and receipts, in order to defraud creditors or investors.
- Economic crime against the state: This includes acts of violence, theft, and arson.
- Economic crime against private enterprises: This includes acts of violence, theft, and arson.

4. The role of the National Council for Crime Prevention

The National Council for Crime Prevention (AMOB) is a government agency responsible for monitoring and preventing crime in Sweden. It is a valuable resource for anyone interested in learning more about the problem of economic crime in Sweden.

5. The future

The future of economic crime in Sweden is uncertain. However, it is clear that the problem will continue to be a significant one, and that effective measures will be needed to combat it. It is hoped that this Bulletin will provide a valuable resource for anyone interested in learning more about the problem of economic crime in Sweden.
occupations and white-collar work which thus reduce the availability of venture.

Here, again, the answers will differ for different types of crime. The goods or services produced may be unsuitable or be marketed in an injurious way. In other cases the injurious effects are more difficult to distinguish. A thorough research must entailillon points for consumers and the loss of a monopoly profit for the patent-holder. But the intention of patent protection is to encourage research and development. The short-run gains to customers point again against the patent industry. The black sector may have less interest in developing new products than the major wage-earners in this new situation. Disincentives may arise in production owing to a shortage of skilled workers. There should be no need to go further into the longer-term effects of a general destruction of the existing economic system.

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The black sector has negative effects on the efficiency of the national economy. It has been shown that the tax evasion in our country, including employees' undeclared income and excessive allowances, constitutes about 36%. Thus the purchase of labour through tax evasion can be illustrated as in fig. 3 in which the hatched field represents the part of the labour force to black-market work is leisure, either voluntary or compelled.

In the black sector the risk of detection is lower in average. Chambermen, consultants and other who engage in black trade work in close contact with the black market. They are, furthermore, utilized as a form of black-market workers, i.e. they are deprived of their rightful taxes and charges or no taxes or social charges are paid. This means that the gross output from the black is probably here that the black sector has negative effects on the productivity of the national economy, the total economy, and on the social solidarity at different levels. The black sector has negative effects on the productivity of the national economy, the total economy, and on the social solidarity at different levels.

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6. The extent and trend of tax evasion and the amount of tax losses

In the course of the past years attempts have been made to gain a fairly accurate, if not completely accurate, view of the extent of tax evasion and the amount of tax losses. The reasons for this are not only the obvious attempts to evade taxes, but also the need for more accurate control of the state economy.

The national accounts

The difference between the black sector and the white sector can be calculated from income statistics. The black sector is defined as income not included in the national accounts. The amount of tax evasion can thus be calculated by subtracting the total income recorded in the national accounts from the total income estimated from other sources.

The trend of the black sector

The black sector has grown significantly over the past decades in Sweden. This trend has been observed in the mid-seventies and has continued to the present day. The amount of tax evasion has increased as a percentage of GDP, from about 2% in 1975 to about 3.5% in 1990. This increase is mainly due to the growth of tax evasion in the service sector.

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Survey of legislation against organized and economic crime

1976:1 Receiving of stolen goods
1978:2 Drug dealing
1980:6 Government purchasing
1981:1 Bookkeeping offences
1981:2 Business fraud
1982:1 Tax offences and tax cases
1982:4 Taxation of certain profits on public authorities. Draft legislation
1982:5 Recovery rules
1982:6 Exchange of information between tax authorities
1983:1 Better coordination in the tax and foreign exchange field
1983:4 International cooperation in combating of economic crime
1983:75 Improved control of exports (customs resources)
1983:80 Improved control of transfers (taxation of special profits)
1984:3 Proposed measures in connection with tax evasion

Reports, memoranda and communications of the Eco Commission (unless otherwise indicated, the communications are addressed to the Government)

1982-01-03 Companies' submission of particulars for taxation purposes
1983-01-18 Recommendations concerning economic crime
1983-02-13 Education in the judiciary concerning economic crime
1983-03-02 Proposal concerning increased responsibility for company liabilities
1983-04-27 Improved control of foreign exchange control (DsJu 1983:20)
1983-06-02 Proposal concerning increased admissions to public prosecutor service
1983-07-27 More effective company reporting (SOU 1983:26)
1983-08-16 Reforms of anti-money laundering regulations
1983-08-22 Control of advisers (SOU 1983:40)
1983-08-29 Control of suppliers (DsJu 1983:65)
1983-09-07 Improved control of professors (customs resources)
1983-09-23 Research on economic crime
1983-09-23 Proposed measures in school-teaching to combat economic crime
1983-10-18 Re fees in minor bankruptcies
1983-10-25 Proposed terms of reference for commission of inquiry into personal responsibility for company liabilities
1983-11-23 Taxation of certain profits on assets on removal abroad, etc (DsJu 1983:83)
1983-12-22 Better coordination in the taxation and foreign exchange field - Improved foreign exchange control (DsJu 1983:25)
1984-04-49 Recommendations of the commission on statistics for taxation purposes (SOU 1983:75)
1984-02-13 Course of law and economic crime (the legal process) (SOU 1984:3)
1984-02-13 Education in the judiciary concerning economic crime

Litterature

Rjotman, J "Nyet sitt att näta dals ekonomiska miss 10 procent av BNP är sant", Verksamhet 1979:93.