

Statement of the Committee on Taxation 2015/15:SkU28

Summary

The Committee considers that the Commission has not provided sufficient justification to support the fact that the proposal does not exceed what is necessary to attain the set goals and that the proposal overall is formulated in such a way that it must be regarded as incompatible with the principle of subsidiarity. The Committee emphasises that taxation sovereignty for the member states must be safeguarded. Within the framework of its national competence, each member state should ensure welfare by levying and using tax revenues in an appropriate way. An excessively extensive application of the rules providing the EU with legislative competence will eventually lead to an erosion of member states' sovereignty as regards levying and maintaining sufficient tax revenue in order to finance welfare. The Committee therefore proposes that the Riksdag submit a reasoned opinion to the Presidents of the European Parliament, the Council and the Commission.

The Committee considers it a high political priority to combat tax evasion and tax avoidance. The Committee is therefore positive to the objective of the proposal, that is to combat tax evasion methods that may directly influence the functioning of the internal market.