

SKU12

Reasoned opinion from the Riksdag

The Riksdag considers it a high political priority to combat tax evasion, tax avoidance and harmful tax competition. The Riksdag is therefore positive to the objective of the proposal to set a lower limit on competition in terms of corporate tax rates by introducing a global minimum level of taxation.

However, the benefits of harmonised rules must be weighed against the member states' competences and opportunities to introduce and maintain their own national rules. The Riksdag therefore wishes to emphasise that the fundamental principle of tax sovereignty for the member states must be safeguarded in the case of direct taxation. It falls within the national competence of each member state to safeguard welfare by levying and using tax revenues in an appropriate way.

The Riksdag notes that the Commission has not carried out an impact assessment, *inter alia*, with reference to the fact that the member states have reached an agreement in the Inclusive Framework on BEPS (IF), that the EU has limited scope for action since the most critical components of the regulatory framework have already been established, and for reasons of urgency.

In light of the fact that issues falling within the area of direct taxation are, in principle, a matter of national competence of the member states, high standards are required to ensure that the EU's legislative proposals are formulated in such a way that the member states can determine whether the objective of proposed measures cannot be sufficiently achieved by the member states and therefore, as a result of their scope or effects, can better be achieved at EU level. High standards are also required to ensure that legislative proposals are formulated in such a way that the member states can determine whether the proposed measures go beyond what is necessary to achieve the objectives.

The Riksdag considers that the Commission's neglect to carry out an impact assessment makes it more difficult to assess the impact of the proposal to such an extent that the Riksdag cannot assess whether the proposal goes beyond what is necessary to achieve the stated objectives.

In light of the above, the Riksdag considers that the Commission's proposal cannot be considered to be compliant with the principle of subsidiarity.