

Statement by the Committee on Taxation – 2013/14:SkU23

APPENDIX 2

Reasoned opinion of the Swedish Parliament

The Riksdag takes a positive view that a clarification is to be added stating that tax exemption for dividends from subsidiaries to parent companies is to apply only in cases where the dividend is not tax-deductible on the part of the subsidiary. However, the Riksdag notes the Government's doubts and considers that the part of the Commission's proposal dealing with a compulsory regulation regarding tax evasion goes farther than what is compatible with the principle of subsidiarity. The fundamental principle of taxation sovereignty for the member states must be safeguarded in the case of direct taxation. It is questionable whether common provisions for tax evasion would be clearer than national ones. In comparison with the provisions of the Swedish Tax Avoidance Act (1995:575), the proposal does not appear to add any more clarity or efficacy when it comes to getting to grips with tax evasion. The proposal is currently judged to go farther than what is necessary in order to achieve the targets of the planned measure. The Riksdag thus considers that the part of the proposal dealing with the introduction of a compulsory regulation on tax evasion conflicts with the principle of subsidiarity.