

# Statement from the Committee on Taxation 2014/15:SkU26

## APPENDIX 2

### Reasoned opinion of the Riksdag

The Riksdag considers that exchange of information on taxation rulings which can potentially affect the tax bases of more than one member state requires a common and compulsory approach and therefore has no objections to the Commission's assessment that appropriate information on advance cross-border tax rulings and advance pricing information can only be achieved at Union level.

As regards the issue of whether the Commission's proposals can be considered to be within the limits of what is necessary to achieve an appropriate exchange of information, the Riksdag considers that there is a risk that the broad formulation of the obligation to provide information will generate such a large volume of information that the purpose will be seriously obstructed. Information is, for example, to be provided about all types of advance rulings in the form of dialogue, communications, information in connection with audits etc. that the Tax Agency provides to companies with activities not limited to Sweden. There may also be reason to question whether the obligation to provide information, and thus also the information flow, really need to include bilateral and multilateral pricing information provided as part of mutual agreements between the affected states. This aspect of the proposal does not contribute to the overall objective of limiting opportunities for tax evasion. The proposal also contains a requirement that rulings issued up to ten years before the date on which the proposed Directive takes effect are examined with the purpose of providing comprehensive information about the rulings that are still valid. The Riksdag considers that one should consider whether this relatively long period of retroactivity could be limited. The broad formulation of the obligation to provide information and the secrecy that applies to these contexts entails certain problems.

To summarise, the Riksdag considers that certain parts of the proposal are formulated in such a way that they go beyond what is required to achieve the desired objectives, and that the proposal is therefore not compliant with the principle of subsidiarity.