

Statement by the Committee on Taxation

2015/16:SkU27

Subsidiarity check of proposal amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation (COM(2016) 25)

APPENDIX 2

Reasoned opinion from the Swedish Parliament

The Riksdag considers that common rules in the EU for automatic exchange of country-by-country reports improve the opportunities available to the tax authorities to carry out high-level risk assessments in the area of transfer pricing and that tax evasion and tax avoidance are combated as a result.

The Riksdag notes that the proposal was produced in a very short period of time, and that the Commission has omitted to carry out an impact analysis of the proposal. The justification for this is that the proposal has been considered primarily to be formulated in the same way as the OECD's proposed regulation of country-by-country reporting in BEPS Action 13. The Riksdag has, however, during its preparation of the issue of subsidiarity, been informed by the Government that negotiations in the Council have led to a compromise proposal that should be more in line with the OECD's proposal. In light of the fact that the member states, as the negotiations have shown, considered that the original proposal to be too different from the OECD's proposal for them to be able to support it, the Riksdag finds it even more remarkable that the Commission omitted to carry out an impact analysis before the original proposal was presented. Their omission to carry out an impact analysis makes an assessment of the proposal's effects more difficult to such an extent that the proposal cannot be considered compatible with the principle of proportionality.

The Riksdag further notes that the Presidency presented a proposal to the ECOFIN Council on 8 March that the member states would agree on a political agreement supporting the compromise proposal, which then also proved to be the case. The member states have thus expressed political agreement in the Council before the deadline for the process in the national parliaments had passed. This has resulted in the UK submitting a parliamentary reservation to the agreement. In this context, the Riksdag considers that the Council should have better respected the forms for national parliamentary examination.