

Reasoned opinion from the Riksdag

The Riksdag supports the objective of promoting a smooth functioning of the single market by seeking a uniform interpretation of the VAT Directive in all member states. However, the Riksdag notes that the current rules already make it possible to achieve this. The Council can, based on a proposal from the Commission, adopt such regulations. Such regulations have also been agreed in the Council.

Even if the area of application for such regulations is limited, the provisions can have a budgetary impact that may be significant for one or several member states. When the rules of the VAT Directive on implementing powers were adopted, it was therefore considered justifiable that the Council should be reserved the right to exercise these powers, as set out in recital 63 of the Directive. In the opinion of the Riksdag, these recitals continue to be highly applicable.

When the Council takes a unanimous decision, all the member states must agree. According to the Commission's proposal, it will be possible to take decisions even if they do not have the support of some member states. This entails a shift in powers – the power and opportunity to influence decisions that is currently at member state level will be transferred from the national level to EU level. In the opinion of the Riksdag, this is not necessary in order to achieve the objective of a uniform application of the VAT Directive for a smooth functioning of the single market.

The Riksdag considers it relevant in this context once again to underline the importance of the unanimity requirement, and of protecting the member states' national sovereignty and right of self-determination. Unanimity as a decision-making procedure involves a right for each member state to determine independently which matters call for the use of the right of veto. In the opinion of the Riksdag, this is a fundamental protection that ensures that an individual country can, in a democratic way, exercise its powers and safeguard its own interests. The Riksdag further wishes to stress that the unanimity requirement ensures both the Government's and Parliament's influence on and powers in tax matters. This applies both when tax rules are adopted and when implementing acts concerning these tax rules are adopted. The revised decision-making procedure proposed by the Commission, under which it would be sufficient for a committee with qualified majority to approve the Commission's decision in order for it to apply, means a transfer of power in an area central to each member state, from the national to the EU level. In the opinion of the Riksdag, the Commission's proposal exceeds what is necessary to achieve the stated objectives.

The Riksdag therefore considers that the Commission's proposal conflicts with the principle of subsidiarity.