

## **Summary**

The Committee on Civil Affairs considers that the Proposal from the Commission amending Directive 2013/34/EU as regards disclosure of income tax information by certain undertakings and branches cannot in all its parts be regarded as being compatible with the principle of subsidiarity. The Committee therefore proposes that the Riksdag submit a reasoned opinion to the Presidents of the European Parliament, the Council and the Commission.

The Committee considers that the proposal that the Commission should have the right to decide on the drawing up of lists of jurisdictions that fail to respect good governance standards of taxation is so far-reaching that a decision on the matter should be taken by the member states in the Council. In the opinion of the Committee, this part of the proposal exceeds what is necessary to achieve the given objectives and should therefore be regarded as conflicting with the principle of proportionality. According to the Committee, the proposal also entails a harmonisation of tax regulations, and from this it follows that the legal basis of the proposal should be changed. The Committee brings to mind that the proposed measures involve the transfer of competence from the member states to EU level which, at the same time, involves a restriction of the member states' freedom of action in this area. The Commission should therefore give special consideration and exercise caution when it proposes measures that affect an area so sensitive to the member states.