

## Statement of the Committee on Taxation 2015/16: SkU27

### Summary

The Committee considers that the Commission's proposed amendment to the Directive on Administrative Cooperation in the Field of Taxation concerning Country-by-country Reporting conflicts with the principle of subsidiarity, and it therefore proposes that the Riksdag submit a reasoned opinion to the Presidents of the European Parliament, the Council and the Commission.

The Committee has no objection to the assessment of the Commission and the Government that automatic exchange of country-by-country reporting improves the opportunities available to the tax authorities to carry out risk assessments in the area of transfer pricing and that this can best be achieved at EU level. However, the Committee considers that the Commission's 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.

Furthermore, the Committee considers that the Council should have better respected the forms for national parliamentary examination.