

ANNEX 2

Reasoned opinion from the Swedish Parliament

The Riksdag has examined the Commission's proposal for a new amendment of the system governing the European Union's own resources (COM(2023) 331).

Sweden intends to work towards an effective and restrictive budget policy in the EU, which entails a cost-effective use of the EU's budget funds and strict budget discipline. The Swedish restrictive fundamental position on the EU's budget policy has broad support in the Riksdag. In this restrictive fundamental position, subsidiarity, European added value, proportionality and sound financial management are guiding principles. As the committee has pointed out on several occasions, it is critical towards the introduction of new own resources and against the transfer of taxation rights to the EU level.

The Committee notes that the principal objective of the Commission's new proposal is to finance the repayment of the EU debt for the financing of the European Recovery Instrument (also known as Next Generation EU, NGEU). The new proposal is further justified in connection with the fact that an agreement has been reached in the 'Fit for 55' climate package.

The Committee considers that the Commission's proposed measures go beyond what is necessary to achieve the desired objectives of the proposal. The Committee considers that it is particularly far-reaching to introduce new own resources based on a new taxation base. In addition, the Committee considers it problematic to decide on own resources which in the future will be based on a proposal that has not yet been fully negotiated.

The Committee also recalls that it considered that the three previous proposals for new own resources presented by the Commission were not compliant with the principle of subsidiarity (statement 2017/18: FiU51 (statement 2019/20:FiU63 and statement 2021/22:FiU31). The Committee considered that that the Commission's proposal contained provisions that were excessively far-reaching in terms of achieving the objectives of the proposal.

In view of this, the Committee considers that the Commission's proposal for a new amendment of the system of own resources of the European Union cannot be considered compliant with the principle of subsidiarity.