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Answer given by Executive Vice-President Vestager
on behalf of the European Commission
(8.4.2021)

The Commission is aware of the proposal of the Swedish government in respect of the risk tax at hand and is in contact with the Swedish authorities. The Commission cannot, at this stage, comment on any potential next steps or their outcome.

The Commission recalls that under the Treaty Member States enjoy fiscal autonomy and significant discretion to design their tax systems, in particular by putting in place special purpose levies. At the same time, any tax measure they adopt must comply with EU State aid rules. More concretely, in this regard, one important parameter to take into account is whether tax measures may favour certain undertakings over others in a comparable factual and legal situation.