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| RIKSDAGEN  SKATTEUTSKOTTET |

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| **PROTOKOLL** | **UTSKOTTSSAMMANTRÄDE 2023/24:14** |
| DATUM | 2023-12-12 |
| TID | 11.00-11.02 |
| NÄRVARANDE | Se bilaga 1 |

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| **§ 1** | **Justering av protokoll**  Utskottet justerade protokoll 2023/24:13. | |
| **§ 2** | **Subsidiaritetsprövning av kommissionens förslag till direktiv om inrättande av ett huvudkontorsbaserat skattesystem för mikroföretag samt små och medelstora företag och om ändring av direktiv 2011/16/EU (SkU10)**  Utskottet fortsatte subsidiaritetsprövningen av COM(2023) 528.  Ärendet bordlades. | |
| **§ 3** | **Nästa sammanträde**  Utskottet beslutade att nästa sammanträde ska äga rum torsdagen den 14 december 2023 kl. 10.00. | |
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| Vid protokollet  Justeras den 14 december 2023 | |

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| SKATTEUTSKOTTET | **FÖRTECKNING ÖVER LEDAMÖTER** | | | | | | | | | | | **Bilaga 1**  **till protokoll**  **2023/24:14** | | | | |
|  | | § 1-3 | |  | |  | |  | |  | | |  | |  | |
| ***LEDAMÖTER*** | | N | R | N | R | N | R | N | R | N | R | | N | R |  |  |
| Niklas Karlsson (S) ordförande | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Per Söderlund (SD) vice ordf. | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Boriana Åberg (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Hanna Westerén (S) | | O |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Eric Westroth (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Patrik Björck (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Fredrik Ahlstedt (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ida Ekeroth Clausson (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| David Lång (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Mathias Tegnér (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Marie Nicholson (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ilona Szatmári Waldau (V) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Cecilia Engström (KD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Lindahl (C) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Bo Broman (SD) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Linus Lakso (MP) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Martin Melin (L) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| ***SUPPLEANTER*** | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Erik Hellsborn (SD) | | O |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Sofie Eriksson (S) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Crister Carlsson (M) | | X |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Peder Björk (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Johnny Svedin (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Eva Lindh (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ida Drougge (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Erik Ezelius (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ulf Lindholm (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Sanne Lennström (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Adam Reuterskiöld (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Andrea Andersson Tay (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Yusuf Aydin (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Vilhelmsson (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Cecilia Rönn (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Janine Alm Ericson (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Kjell Jansson (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Jessica Wetterling (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Anders Karlsson (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Larry Söder (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Hans Eklind (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Rebecka Le Moine (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Elin Söderberg (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Juno Blom (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Gellerman (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Maj Karlsson (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ann-Christine Frohm Utterstedt (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| N = Närvarande | X = ledamöter som deltagit i handläggningen | | | | | | | | | | | | | | | |
| R = omröstning med rösträkning | O = ledamöter som har varit närvarande men inte deltagit | | | | | | | | | | | | | | | |