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| RIKSDAGEN  SKATTEUTSKOTTET |

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| **PROTOKOLL** | **UTSKOTTSSAMMANTRÄDE 2020/21:7** |
| DATUM | 2020-11-05 |
| TID | 10.00 - 10.20 |
| NÄRVARANDE | Se bilaga 1 |

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| **§ 1** | **Medgivande att delta på distans**  Utskottet medgav deltagande på distans för följande ledamöter och suppleanter: Per Åsling (C), Niklas Wykman (M), Hillevi Larsson (S), Helena Bouveng (M), Eric Westroth (SD), Sultan Kayhan (S), Tony Haddou (V), Boriana Åberg (M), David Lång (SD), Patrik Lundqvist (S), Hampus Hagman (KD), Anna Vikström (S), Gulan Avci (L), Johnny Skalin (SD), Rebecka Le Moine (MP), Kjell Jansson (M), Fredrik Schulte (M), Anne Oskarsson (SD). | |
| **§ 2** | **Justering av protokoll**  Utskottet justerade protokoll 2020/21:6. | |
| **§ 3** | **Kanslimeddelanden**  Inkomna skrivelser enligt bilaga 2 anmäldes. | |
| **§ 4** | **Omvänd skattskyldighet vid omsättning av vissa varor (SkU7)**  Utskottet behandlade proposition 2020/21:20.  Ärendet bordlades. | |
| **§ 5** | **Vissa ändringar i skattelagstiftningen till följd av resolutions-regelverket (SkU8)**  Utskottet behandlade proposition 2020/21:19.  Ärendet bordlades. | |
| **§ 6** | **Justerade bestämmelser om avdrag för koncernbidragsspärrade underskott och avdrag för negativt räntenetto (SkU9)**  Utskottet behandlade proposition 2020/21:23.  Ärendet bordlades. | |
| **§ 7** | **Motåtgärder på skatteområdet mot icke samarbetsvilliga jurisdiktioner och vissa andra inkomstskattefrågor (SkU10)**  Utskottet behandlade proposition 2020/21:26.  Ärendet bordlades. | |
| **§ 8** | **Nästa sammanträde**  Utskottet beslutade att nästa sammanträde ska äga rum torsdagen den 12 november 2020 kl. 10.00. | |
| Vid protokollet  Justeras den 12 november 2020 | |

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| SKATTEUTSKOTTET | **FÖRTECKNING ÖVER LEDAMÖTER** | | | | | | | | | | | **Bilaga 1**  till protokoll  2020/21:7 | | | | |
|  | | § 1 | | § 2-4 | | § 5-8 | |  | |  | | |  | |  | |
| ***LEDAMÖTER*** | | N | V | N | V | N | V | N | V | N | V | | N | V |  |  |
| Jörgen Hellman (S) ordförande | | X |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Per Åsling (C) förste vice ordf. | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Niklas Wykman (M) andre vice ordf. | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Hillevi Larsson (S) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Helena Bouveng (M) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Eric Westroth (SD) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Sultan Kayhan (S) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Tony Haddou (V) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Boriana Åberg (M) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| David Lång (SD) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Patrik Lundqvist (S) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Hampus Hagman (KD) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Anna Vikström (S) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Gulan Avci (L) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Johnny Skalin (SD) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Rebecka Le Moine (MP) | |  |  | X |  | X |  |  |  |  |  | |  |  |  |  |
| Kjell Jansson (M) | |  |  |  |  | X |  |  |  |  |  | |  |  |  |  |
| ***SUPPLEANTER*** | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Anders Österberg (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Fredrik Schulte (M) | |  |  | X |  | O |  |  |  |  |  | |  |  |  |  |
| Erik Ezelius (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Sofia Westergren (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Anne Oskarsson (SD) | |  |  | O |  | O |  |  |  |  |  | |  |  |  |  |
| Eva Lindh (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Vilhelmsson (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Håkan Svenneling (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Mattias Karlsson i Luleå (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Cassandra Sundin (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Laila Naraghi (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Andreas Carlson (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ola Möller (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Mats Persson (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Jörgen Grubb (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Janine Alm Ericson (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ann-Sofie Lifvenhage (M) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ann-Christine From Utterstedt (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Bo Broman (SD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Maria Nilsson (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Helena Gellerman (L) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Emma Berginger (MP) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ida Gabrielsson (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Jakob Forssmed (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Magnus Jacobsson (KD) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ingemar Nilsson (S) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Ulla Andersson (V) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| Alireza Akhondi (C) | |  |  |  |  |  |  |  |  |  |  | |  |  |  |  |
| N = Närvarande | X = ledamöter som deltagit i handläggningen | | | | | | | | | | | | | | | |
| V = Votering | O = ledamöter som härutöver har varit närvarande | | | | | | | | | | | | | | | |