

# An EU-tax is decisive for inter alia Sweden to take its responsibility in the long view for begging EU migrants

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This article can be seen as a follow-up to ambassador Mats Åberg's article in *Socialmedicinsk tidskrift* no. 3/2015 (pp. 296-302), *Begging EU migrants – a responsibility for Sweden, the homelands and Europe*. Eight years ago Mats Åberg brought up inter alia that the main responsibility for the situation for the minorities in the long view, especially for the Roma people, lies with the homelands, to improve the conditions of living for them, so that they will not have to beg in the streets in the EU Member States with a developed welfare, like in Sweden. With this article, I aim to argue for the introduction of a general EU-tax, to counteract corruption in for instance Romania and Bulgaria, so that the EU Commission can make demands on those governing the mentioned countries, to motivate them to develop the welfare and eliminate the need to beg in for example Sweden. That would be a real social effort, instead of continuing the debate with a focus on the more abstract Pillar of Social Rights as a solution of the EU migrant question. Somebody sitting before a grocer's shop with a paper drinking-cup in which passers-by are supposed to put some coins is probably unaware that he or she has rights as an EU citizen, which I see as my duty to point out. I have argued for the introduction of a proper EU-tax in my doctor's thesis from 2013, *Tax and payment liability to VAT in (approx.) joint ventures and shipping partnerships* (Örebro Studies in Law 4, Örebro University 2013), and continued to do so also thereafter. With this article, I hope that my suggestion will be acknowledged, so that Sweden – preferably in co-operation with Finland and Denmark – will take up on EU level the issue of an introduction of an EU-tax.

Since Mats Åberg's article in this periodical was published, a debate has occurred on the introduction of a begging prohibition in Sweden. This has been suggested to become subject of an investigation, according to an agreement between the so-called collaboration parties, the Sweden Democrats (*Sverigedemokraterna*), the Moderate Coalition Party (*Moderaterna*), the Christian Democrats (*Kristdemokraterna*) and the Liberals (*Liberalerna*), which form the basis of the government Kristersson, with the Sweden Democrats as the collaboration party outside the Government. The collaboration for the term of office 2022 – 2026 is based on "*Tidöavtalet: Överenskommelse för Sverige*" (The Tidö Treaty: An Agreement for Sweden). On page 27 of that agreement the following is stated under the headline A national begging prohibition is investigated (in my translation):

*A national begging prohibition shall be investigated. The investigation's assignment shall include the trial of pro and cons with a system with a possibility of municipality begging*

*prohibitions compared with a national prohibition. The investigation shall, regardless of standpoint, put forward a suggestion of a statute implying a begging prohibition in Sweden.*

If the government Kristersson and the Sweden Democrats carry out The Tidö Treaty, it is thus a matter of the Swedish Parliament having to decide on a statute meaning the introduction either a municipality begging prohibition or a national begging prohibition. The opposition, with the eventual support of one or two members of parliament from the Liberals, might vote down a begging prohibition in one or the other form. The liberals Anna Starbrink and Lina Nordquist namely say no to a begging prohibition, according to an article by Victor Stenquist in the daily tabloid newspaper Aftonbladet on 14 October, 2022. What I want to point out in the debate is, however, that the proposal in The Tidö Treaty is made contradictory. Among researchers it is known that contradiction can be used in argumentation, but should be avoided as a method in itself. A method meaning that *if a is right b must be wrong* – and vice versa – leads to the researcher missing that both a and b can be wrong, whereby the analysis must continue with the examination whether there is a case c and perhaps a case d and so on that should be in the scientific study. This is something that I am emphasizing in the education on for example the EU Master programme at Södertörn University, where I have been giving lectures and seminars in EU law concentrating on taxation each year since 2015.

It is also the EU law that should be regarded, when the problems with poor EU migrants shall be deemed resolved by a begging prohibition. I state a *third way*, and it is named EU tax. At least if a long view solution shall be achieved, and Sweden in future shall be able to present itself – with a claim on credibility – as a humanitarian great power. I relate to the following from my doctor's thesis and one of my articles in the Internet paper *Dagens Juridik* (Today's Law).

In my doctor's thesis, I mention inter alia the EU Commission's green paper of 1 December, 2010,<sup>1</sup> whereof follows that collection questions shall be prioritized in the field of VAT. In that respect, the EU Commission's suggestion to introduce an EU tax would stand that matter in good stead, and I mention in the thesis that the Commission already in 2004 exhorted the Council to work with the question.<sup>2</sup> However, that work was paused in connection with the current long term budget of 2021 – 2027. Nevertheless, I consider that an EU tax, that is a general tax taken out on EU level, is something that many EU citizens are demanding without knowing it. Regarding the EU and tax it has taken by itself existed a discussion by the Member States to introduce a carbon dioxide tax on EU level,<sup>3</sup> but the Commission's suggestion to introduce a general EU tax is not debated at all in my opinion. With a general EU tax would in my opinion above all the poor EU migrants have an efficient support to claim that their homelands shall use tax revenues to secure the welfare, by the EU Commission thereby being able to start a case at the Court of Justice of the EU on breach of the EU law with a claim for damages against for instance Romania or Bulgaria, if the countries are not securing collection and such a use of the EU tax. That would be something completely else than the EU Member States paying a fee to finance the EU's institutions, to

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<sup>1</sup> See *Skatt- och betalningsskyldighet för moms i enkla bolag och partrederier* (Tax and payment liability to VAT in joint ventures and shipping partnerships) Örebro Studies in Law 4, Örebro universitet 2013, pp. 32, 59, 60, 76 and 86 and the EU Commission's green paper On the future of VAT Towards a simpler, more robust and efficient VAT system, COM(2010) 695 final on 1 December, 2010.

<sup>2</sup> See *Skatt- och betalningsskyldighet för moms i enkla bolag och partrederier*, pp. 41 and 42.

<sup>3</sup> See *Nyhetsajten Europaportalen* (the news site Europaportalen) – updated latest on 30 November, 2022 (visited 2023-06-07).

thereafter applying for subsidies from the EU, which is a system made for corrupt regimes and authorities.

In the article *Det räcker inte med den s.k. sociala pelaren – det behövs en EU-skatt för att stoppa tiggeriet* (It is not enough with the so-called Pillar of Social Rights – an EU tax is necessary to stop the begging), *Dagens Juridik* (Today's Law) 2019-05-23, I emphasized the necessity to introduce an EU tax. Those speaking for the EU state that such a problem as that of the begging EU migrants shall be solved by the Pillar of Social Rights. In article 3(3) of the Treaty of European Union it is taken by itself stated that the EU shall combat social exclusion and discrimination and promote social justice and protection, equality between women and men, solidarity between generations and protection of the rights of the child, but those aims will be inefficient, if some Member States are not upholding a just distribution of the means for the welfare. To remedy in the long view the phenomenon with begging EU migrants, it is thus not enough to only utter the phrase 'it shall be resolved by the Pillar of Social Rights'.

What is the most insidious with the whole situation is in my opinion that the EU migrant who is sitting begging before a grocer's shop in for example Stockholm is not only a Romanian or Bulgarian, but also an EU citizen.<sup>4</sup> The EU law shall give all EU citizens rights that constitute *a part of their legal inheritance*.<sup>5</sup> I mentioned in the article in *Dagens Juridik* (Today's Law) that the Amnesty International's Johanna Westeson in an interview in Swedish Television's, *Sveriges Television (SVT)*, *Aktuellt* on 18 February, 2019 stated, due to the verdict of the Supreme Administration Court (*Högsta förvaltningsdomstolen*, abbreviated HFD) on 17 December, 2018 (case no. 2149-18),<sup>6</sup> meaning that local begging prohibitions nowadays are legal, that the Amnesty shall carry out a campaign against those in the municipalities. In my opinion, this should not be necessary, if my *third way* will be implemented; an EU tax would most likely give the long view solution that Mats Åberg mentioned in his article in 2015, by the Commission thereby being having the possibility to make sure the governments and authorities in for example Romania and Bulgaria using such means to build up welfare, instead of the EU paying out subsidies after applications from these Member States.

On 12 February, 2015, I wrote an e-mail to the SVT regarding Martin Valfridsson, of the Social Democratic Party (*Socialdemokraterna*), answering that he *wished that it was not so*, when it was mentioned that EU citizens travelled a long way to beg on the streets of Stockholm. I emphasized in the email that it *should* not be so, since those people already have rights as EU citizens. My perception was – and is – that all talk of pro and con begging, and of justice, is misplaced, when the real attitude is to talk about law and rights by virtue of the citizenship – for the EU migrants as well as for instance myself. The beggars shall not have to rely on charity, and my *third way*, opposed to contradictory reasoning on whether a proposal of a statute on prohibition of begging shall apply on a municipality level or on a national level, should be seen as an essential part of carrying on the EU project forward: the solution in the long view is then named introduction of an EU tax. The co-ordinator is one of those misinformed who should distinguish right from all talk about justice. That is what the beggars say, if they could formulate their rights, that is the legal inheritance they already have as EU citizens. There is no legal difference existing for them compared with what applies to other EU citizens. It is on the whole striking how ignorant the political debate is carried out, when

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<sup>4</sup> See article 9 of the Treaty of European Union and article 20(1) of the Treaty on the Functioning of the European Union.

<sup>5</sup> See the Government's bill 1994/95:19, *Sveriges medlemskap i Europeiska unionen* (Sweden's membership of the European Union) Part 1, p. 485.

<sup>6</sup> See the HFD's yearbook as from 2018: HFD 2018 ref. 75.

what already is law – EU law – is distorted, by a pseudo debate as if it was matter of a party-political question.

In the last mentioned respect, I may mention *public service* as a forum where a distinction is not made between law and justice. During half a decade, 2014 – 2019, I tried to awake the SVT about the EU tax as a solution of the begging phenomenon. A news feature in the SVT on 17 February, 2019 on begging started with the Government three year before *hoping* that the begging would decrease in Sweden. Mikael Damberg, of the Social Democratic Party, spoke in the feature about the Government having tried to make agreements with the beggars homelands to make a commitment. I referred to myself having tried since 2014 to lift by the SVT the question on introduction of an EU tax, instead of the SVT contributing to keep alive the debate on begging prohibition. I emphasized that the Government must run the EU project as it is supposed to be carried out, which means that all EU citizens have the same rights. Everything else means that the citizens soon discover that the EU project leads to legal uncertainty concerning the fields which are comprised by national competence as well as those regarding the fields where the competence has been conferred to the EU's institutions by the Swedish Parliament at the EU accession in 1995. The answer finally arrived on 28 March, 2019, and one *Klara* at the SVT gave me the following statement: 'When it will be something *bubbling* we may very well bring it'.

Two days after the *bubble* answer from the SVT, I brought up, regarding a feature in the SVT about the economy taken by itself being improved in Romania but that corruption at the same time increasing at the cost of democracy, that a Romanian who was interviewed in the feature urged the EU to stop sending subsidies, so that such means will not feed corruption in Romania. Thereby, I reiterated to the SVT on 26 March, 2019 my exhortation of five years meaning that the reporters should raise the question about the EU tax being paused, and which constitutes the *third way* that would make it possible to finance the welfare in for instance Romania with a direct control from the EU Commission of the use of tax revenues there.

In the last mentioned respect, I may also mention that I on 17 December, 2018, due to the HFD's verdict of 2018-12-17 regarding local begging prohibitions, sent an e-mail to the SVT about me already being proven right regarding that the phenomenon with begging EU migrants would not be remedied by the government consisting of the Social Democratic Party and the Swedish Green Party (*Miljöpartiet*) sending Martin Valfridsson as a so-called co-ordinator to Romania and Bulgaria, to teach the authorities in these countries to be better at applying for subsidies from the EU. In an e-mail to the SVT on 19 August, 2016 I stated, due to the Minister of Public Administration Ardalan Shekarabi (S) saying in an SVT interview that the government considered introducing a begging prohibition, that I deemed it relevant that he would be asked the same question as I began to ask the SVT on 23 November, 2014, namely why the *third way* with an introduction of an EU tax would not be brought up again, as the thought was on EU level already ten years before then. In the e-mail, I stated at the same time that Martin Valfridsson should be relieved of his assignment to teach for instance Romanian authorities to apply for EU subsidies, since it appeared as a significantly more risky way than the *third way* that I – and also the EU Commission – suggest, that is an introduction of an EU tax.

Besides in my doctor's thesis and in the mentioned article in *Dagens Juridik* (Today's Law), I have brought up the question on an introduction of an EU tax in my licentiate's dissertation

from 2011,<sup>7</sup> and in an article in *Tidskrift utgiven av Juridiska Föreningen i Finland (JFT)*, The journal published by the Law Society of Finland).<sup>8</sup> Also in the licentiate's dissertation, I mention the EU Commission's ambitions in the field of VAT, according to the green paper from 2010 (see above). Therein, I state that an EU tax could consist of the VAT being broadened to include inter alia other indirect taxes, to simplify the collection and introduce a principle of origin for the taxation of goods and services, whereby a side-effect of such a reform would be that an introduction later on of an EU tax is made easier. I mentioned that the EU Commission's suggestion of 2004 to the Council to work with the question on an introduction (as from 2014) of some form of an EU tax was made with the mentioning of fuel tax, VAT or company tax as bases of taxation. I also mentioned that there existed thoughts about broadening the tax bases for enterprises already at the tax reform of 1990, whereby inter alia an introduction of a so-called proms – production factor tax – was discussed.<sup>9</sup>

By this article, I am hopefully showing that the importance to broaden the debate on how the EU project shall be carried on forward, so that problems like with the EU migrants leaving their homelands to beg in other Member States will be illuminated in an interdisciplinary discourse. In my opinion, it is thereby made possible that the *third way* as an EU tax means for the success of the EU project also would be debated politically in the present respect without irrelevant objections about the Member States' independence being jeopardized if the EU is given a right of taxation of its own. I may also state the following as support for my suggestion to introduce an EU tax.

The EU is on the one hand an international organization between states, but the EU has on the other hand also a supranational character. However, the EU is not a federation, but an international organization between countries. The EU is quite simply a legal person like an ordinary association – with the Union's Member States as members. This would not be altered by the EU being given a right of taxation of its own, that is as the introduction of a general EU tax. It would not mean the formation of a federation – a kind of United States of Europe. Instead, an EU tax means that the EU project would be moving forward more efficiently than in its present form, with the Member States paying fees to the Union, which is paying subsidies to various phenomena in the Member States. An EU tax would, as I am describing above, efficiently counteract corruption in the Member States in need of support from the EU to make the tax collection work, and a just distribution of means to the welfare in that way being achieved there. It is a great democratic deficit existing today, when for instance Sweden has a functioning social service, whereas the Roma people from Romania and Bulgaria have to beg here.

Almost a decade has passed since Mats Åberg wrote his article on taking responsibility in the begging question, and almost two decades have passed since the EU Commission urged the Council to bring forward a suggestion on some kind of an EU tax. The question was, as mentioned, paused, and is for the time being not debated, which means that almost a quarter of a century – without a serious debate on an EU tax – will have passed by after the Commission's mentioned exhortation to the Council, if the beggar with his paper drinking-cup sitting before a grocer's shop in for instance Stockholm must wait for the question to be

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<sup>7</sup> See *Skattskyldighet för mervärdesskatt – en analys av 4 kap. 1 § mervärdesskattelagen* (Tax liability for VAT – an analysis of Ch. 4 sec. 1 of the ML) Jure Förlag AB, p. 269 (and 327).

<sup>8</sup> See *Punktskatteforskningen i Sverige – skattesubjektsfrågan* (The research on excise duties in Sweden – the tax subject question), JFT 3/2022 pp. 242-276, 267.

<sup>9</sup> See the Government's official report SOU 1989:34, *Reformerad företagsbeskattning* (Reformed enterprise taxation) Part I, pp. 189–206.

brought up in connection with the EU's long term budget as from 2028. I say that there is time for *bubble* on the matter, instead of the failure by the Swedish governments to take such a responsibility in the long view that I would like to see is leading to a *Swexit*. If the EU project does not work, assertions of it being really uncertain will come up soon.

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