



PARLIAMENT
OF THE CZECH REPUBLIC
Chamber of Deputies
Jan Bauer
Chairman
Committee for European Affairs

Prague, 15th June 2011

Dear Mr. President,

Please be informed that having examined the **Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB)** COM(2011)121, the Committee for European Affairs of the Chamber of Deputies of the Parliament of the Czech Republic, at its 15th session held on 26th May 2011, adopted resolution **No. 99**. The original resolution and its conclusions in English are enclosed with this letter.

According to the Rules of Procedure of the Chamber of Deputies the Deputy minister of the Ministry of finance of the Czech Republic was present at the session to introduce the preliminary government's framework position.

The Committee i. a. recommends to the government not to support steps to harmonization of the Corporate Tax Base calculation and is of the view that the Proposal does not comply with the subsidiarity principle.

On the request of the Committee for European Affairs this Proposal was subsumed into agenda of the Plenary session of the Chamber of Deputies. The respective discussion was held at its 19th session on 9th June 2011. The adopted resolution No. 537 is similar to the resolution of the Committee for European Affairs. Its conclusions in English are enclosed with this letter.

Yours sincerely,

Enclosure

Mr. José Manuel Barroso
President of the European Commission

Brussels

PARLIAMENT OF THE CZECH REPUBLIC
Chamber of Deputies
Committee for European Affairs

Resolution No. 99

15th session on 26th May 2011

Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB) /Council No. 7263/11, COM(2011) 121/

Conclusions of the Resolution:

Committee for European Affairs

1. takes into account the Proposal for Council directive on a Common Consolidated Corporate Tax Base (CCCTB)
2. considers appropriate that the government presents in discussing the Proposal CCCTB in Council inacceptability of the Common Consolidated Corporate Tax Base for the Czech Republic
3. takes into account the government's framework position from 27th of April 2011 to the Proposal of the Council on a Common Consolidated Corporate Tax Base (CCCTB)
4. recommends to the government not to support steps to harmonization of the Corporate Tax Base calculation
5. is of the view that the Proposal does not comply with the subsidiarity principle
6. requests the chairperson of the Chamber of Deputies to include the discussion of this Communication – the Proposal for Council directive on the Common Consolidated Corporate Tax Base (CCCTB) to the nearest Plenary session of the Chamber of Deputies according with § 109a, paragraph 3 of the Law No. 90/1995 Coll. of the Rules of Procedure of the Chamber of Deputies
7. requests the government to keep it informed about the further course of discussion of the Communication in Council
8. passes on for information this document together with the resolution and the government's general position to the Committee on the Budget

PARLIAMENT OF THE CZECH REPUBLIC
Chamber of Deputies

Resolution of the Chamber of Deputies No. 537

19th session on 9th June 2011

Proposal for a Council Directive on a Common Consolidated Corporate Tax Base (CCCTB) /Council No. 7263/11, COM(2011) 121/ final /397–E/

Conclusions of the Resolution:

The Chamber of Deputies

1. takes into account the Proposal for Council directive on a Common Consolidated Corporate Tax Base (CCCTB)
2. considers appropriate that the government presents in discussing the Proposal CCCTB in Council inacceptability of the Common Consolidated Corporate Tax Base for the Czech Republic
3. takes into account the government's framework position from 27th of April 2011 to the Proposal of the Council on a Common Consolidated Corporate Tax Base (CCCTB)
4. recommends to the government not to support steps to harmonization of the Corporate Tax Base calculation
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6. requests the government to keep it informed about the further course of discussion of the Communication in Council