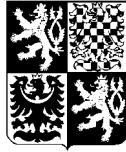


THE PARLIAMENT OF THE CZECH REPUBLIC
SENATE



7th term

199th RESOLUTION
OF THE SENATE

Delivered on the 8th session held on 17 June 2009

**on the proposal for a Council directive on administrative cooperation in the field
of taxation**

(Senate Press no. N 036/07)

The Senate

I.

1. Agrees

with the necessity of an effective and functional cooperation of Member States' tax administrations that is not conditioned only by the legislative framework but as well by the willingness to cooperate on the part of the actors concerned;

2. Disagrees

nevertheless generally with any steps which would lead to the harmonisation of direct taxes;

II.

1. Is of the opinion

that it is not desirable to execute powers in the framework of tax cooperation by way of committees of the Commission (so-called comitology) as this procedure bypasses the principle of decision by unanimity in the field of taxation and moreover, the involvement of national parliaments through the process of ex-ante scrutiny of EU/EC lawmaking is absolutely eliminated;

2. Appeals

to the necessity of exact delimitation of powers of foreign tax authorities to operate on the territory of another Member State, because the tax sovereignty of the state concerned might be encroached, and in this respect

3. Stresses

that during controls the national regime must be respected as well as the provisions on non-disclosure;

III.

1. Requests

the government to inform the Senate about the way this position was taken into account and to provide the Senate with information on ensuing legislation;

2. Authorises

the President of the Senate to forward this resolution to the European Commission.

Přemysl Sobotka
sign manual
President of the Senate

Tomáš Grulich
sign manual
Senate Verifier