

Courtesy translation



THE SENATE
OF THE PARLIAMENT OF THE CZECH REPUBLIC
11TH TERM

351st

RESOLUTION OF THE SENATE

Delivered on the 12th session held on 15th February 2018

on the Value Added Tax Package

Senate Print no. N 75/11, COM(2017)567 – Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the certified taxable person

Senate Print no. N 76/11, COM(2017)569 – Proposal for a Council Directive amending Directive 2006/112/EC as regards harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States

The Senate

I.

1. Agrees

with the Position of the Government, i.e. supports the main objective of the proposal – a better functioning of VAT rules in relation to cross-border commerce between enterprises in the EU;

2. Supports

targeted modifications of the current EU law aiming at improving the present VAT system;

II.

1. Considers it necessary

to work towards a VAT system that will be simpler and at the same time resistant to frauds and that will decrease administrative burden especially for small and medium enterprises;

2. Disagrees, however,

with the European Commission's proposal to apply the facilitative measures only to certified persons;

3. Expresses reservations,

in accord with the Position of the Government, about the Commission's approach that consisted in proposing only the binding principles of the definitive VAT system and leaving a detailed regulation to a later proposal; this conduct does not correspond to principles of good legislation and does not enable the national parliaments and governments to evaluate the proposed VAT system as a whole; therefore the Senate will make a statement on these principles only during the scrutiny of subsequent proposals;

III.

1. Requests

the Government to inform the Senate about the way this resolution was taken into account and about further development of negotiations once the political agreement of the required number of Member States on the main elements of the proposals is reached, or at an earlier time, should the results of negotiations in the Council begin to depart considerably from the position of the Czech Republic expressed in the General Position of the Government;

2. Authorises

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

Milan Štěch
sign manual
President of the Senate

Pavel Štohl
sign manual
Senate Verifier