

Courtesy translation



THE SENATE
OF THE PARLIAMENT OF THE CZECH REPUBLIC

11TH TERM

450th

RESOLUTION OF THE SENATE

Delivered on the 16th session held on 18th July 2018

on the Digital Services Tax Package:

- **Proposal for a Council Directive laying down rules relating to the corporate taxation of a significant digital presence (Senate Print No. N 117/11; COM (2018) 147)**
- **Proposal for a Council Directive on the common system of a digital services tax on revenues resulting from the provision of certain digital services (Senate Print No. N 118/11; COM (2018) 148)**

The Senate

I.

1. Welcomes,

in general, efforts to achieve a comprehensive approach to the taxation of the digital economy;

2. Proposes

- a) to take a reserved position on the proposal N 117/11;
- b) to take a positive approach on the proposal N 118/11;

3. Stresses

the need to look for a comprehensive approach at global level and the need for cooperation with relevant international organizations such as the OECD;

II.

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

Jaromír Strnad
sign manual
Senate Verifier