



SENATE
OF THE PARLIAMENT OF THE CZECH REPUBLIC
13TH TERM

450th

RESOLUTION OF THE SENATE

Delivered on the 24th session held on 7th April 2022

on the Proposal for a Council Directive laying down rules to prevent the misuse of shell entities for tax purposes and amending Directive 2011/16/EU /Senate Print no. N 150/13, COM(2021) 565/

The Senate

I.

1. Supports

the position of the Government which is realistic and which points out the possible shortcomings of the submitted proposal;

2. Requests the Commission

to prove that the adoption of this proposal is necessary and it is not possible to effectively combat the tax evasions related to the use of shell entities on the basis of current legislation;

3. Believes

that it is necessary to assess the risk of increasing the administrative burden not only for the taxpayers, including those who properly fulfil their tax obligations, but also for the tax administration;

II.

1. Requests

the Government to inform the Senate by 30 September 2022 about the further development of negotiations;

2. Authorises

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

Courtesy translation

Miloš Vystrčil
sign manual
President of the Senate

Zdeněk Hraba
sign manual
Senate Verifier