



SENATE
OF THE PARLIAMENT OF THE CZECH REPUBLIC
13TH TERM

449th

RESOLUTION OF THE SENATE

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

on the Proposal for a Council Directive on ensuring a global minimum level of taxation for multinational groups in the Union /Senate Print no. N 149/13, COM(2021) 823 /

The Senate

I.

1. Supports

the non-mandatory application of the proposed rules, as it should be according to the Statement to the OECD/G20 Inclusive Framework Agreement by which the rules should have the form of a so called common approach for the Members of the Inclusive Framework, i.e. there is no obligation to implement and apply the rules but there is an obligation to tolerate their application according to agreed rules by other countries;

2. Considers

the proposed transposition deadline of 31 December 2022 to be unrealistic and proposes, in particular in view of the complexity of the proposed rules, its extension until the end of the year 2024;

II.

1. Requests

the Government to inform the Senate by 30 June 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