



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

409th

RESOLUTION OF THE SENATE

Delivered on the 14th session held on 25th April 2018

on the VAT Package:

Proposal for a Proposal for a Council Directive amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises (Senate Print No. N103/11; COM(2018) 21)

Proposal for a Council Directive amending Directive 2006/112/EC as regards rates of value added tax (Senate Print No. N104/11; COM(2018) 20)

The Senate

I.

1. Agrees

with the Government Positions that support the declared objectives of the proposals, however, they also contain criticism and requirements to clarify certain parts of the proposals;

2. Supports,

in general, these proposals because it is necessary to address the simplification of tax obligations for small enterprises as well as the many exceptions of different VAT rates;

3. Has reservations

about the uniform definition of small enterprises at the EU level for VAT purposes as there are considerable differences in the structure of the national economies of the individual Member States, and in the case of the Czech Republic, about 95 % of the total number of VAT-liable subjects would be covered by the proposed definition;

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

Tomáš Grulich
sign manual
Senate Verifier