



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

410th

RESOLUTION OF THE SENATE

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

on the Amended proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards measures to strengthen administrative cooperation in the field of value added tax (Senate Print No. N88/11; COM(2017) 706)

The Senate

I.

1. Welcomes

this proposal, since it promotes the strengthening of administrative cooperation instruments and the proposed changes should enhance cooperation between Member States in this area and strengthen the fight against VAT fraud;

2. Supports

the Government's Position which supports the primary objectives of the proposal but also calls for clarification of some aspects of joint controls and administrative inquiries;

3. Is of the opinion

that national tax administrations should have an effective tool to reduce the risk of overuse of joint controls by the tax authorities of another Member State;

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