

*Courtesy translation*



THE SENATE  
OF THE PARLIAMENT OF THE CZECH REPUBLIC  
11<sup>TH</sup> TERM

351<sup>st</sup>

**RESOLUTION OF THE SENATE**

Delivered on the 12<sup>th</sup> session held on 15<sup>th</sup> February 2018

**on the Value Added Tax Package**

**Senate Print no. N 75/11, COM(2017)567** – Proposal for a Council Regulation amending Regulation (EU) No 904/2010 as regards the certified taxable person

**Senate Print no. N 76/11, COM(2017)569** – Proposal for a Council Directive amending Directive 2006/112/EC as regards harmonising and simplifying certain rules in the value added tax system and introducing the definitive system for the taxation of trade between Member States

**The Senate**

**I.**

**1. Agrees**

with the Position of the Government, i.e. supports the main objective of the proposal – a better functioning of VAT rules in relation to cross-border commerce between enterprises in the EU;

**2. Supports**

targeted modifications of the current EU law aiming at improving the present VAT system;

**II.**

**1. Considers it necessary**

to work towards a VAT system that will be simpler and at the same time resistant to frauds and that will decrease administrative burden especially for small and medium enterprises;

**2. Disagrees, however,**

with the European Commission's proposal to apply the facilitative measures only to certified persons;

**3. Expresses reservations,**

in accord with the Position of the Government, about the Commission's approach that consisted in proposing only the binding principles of the definitive VAT system and leaving a detailed regulation to a later proposal; this conduct does not correspond to principles of good legislation and does not enable the national parliaments and governments to evaluate the proposed VAT system as a whole; therefore the Senate will make a statement on these principles only during the scrutiny of subsequent proposals;

**III.**

**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

Pavel Štohl  
sign manual  
Senate Verifier