



THE PARLIAMENT OF THE CZECH REPUBLIC

SENATE

10th TERM

COMMITTEE on EU AFFAIRS

160th RESOLUTION

delivered on the 24th meeting held on 1st June 2016

on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation

**Senate Print No. N 068/10
COM(2016) 25**

Following introductory information from Ms Alena Schillerová, Deputy Minister of Finance, following the rapporteur's report by Senator Lumír Aschenbrenner and after a debate

The Committee

I. **Adopts**

a recommendation on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, attached to this Resolution;

II. **Recommends**

that the Senate of the Parliament of the Czech Republic give a statement on the Proposal for a Council Directive amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation, in accordance with the recommendation adopted by the Committee;

III. **Appoints**

Senator Lumír Aschenbrenner the Committee's rapporteur at the plenary session of the Senate of the Parliament of the Czech Republic;

IV. **Authorises**

the Committee Chairperson Senator Václav Hampl to submit this Resolution to the President of the Senate of the Parliament of the Czech Republic.

Václav Hampl
sign manual
Committee Chairperson

Lumír Aschenbrenner
sign manual
Committee Rapporteur

Luděk Jeništa
sign manual
Committee Verifier

**Recommendation to the Senate of the Parliament of the Czech Republic
on the Proposal for a Council Directive amending Directive 2011/16/EU as
regards mandatory automatic exchange of information in the field of
taxation**

The Senate of the Parliament of the Czech Republic

I.

1. States

that at the request of the Government, the Committee debated the Proposal for a Council Directive in the fast-track proceeding according to Section 119h of Act No. 107/1999 Coll., on the Rules of Procedure of the Senate;

2. Welcomes,

efforts for more transparent and more equitable approach to corporate taxation and combating the abuse of tax law such as shifting the tax burden to more favourable jurisdictions;

3. Supports

the Proposal for this Directive which aims to introduce international standards to combat erosion of the tax base and profit-shifting by mandatory automatic exchange of information, so that corporations cannot take advantage of various loopholes in tax legislation and of aggressive tax planning to circumvent their tax obligations;

4. Recalls

that the Senate has already issued a comprehensive view on the issue of efficient corporate taxation in connection with the Communication from the Commission to the European Parliament and the Council A Fair and Efficient Corporate Tax System in the European Union: 5Key Areas for Action" /Senate Print No. K025/10/ - Senate Resolution No. 312 of 6th January 2016 which preceded the Anti-Tax Avoidance Package, which also includes this proposal for a directive, and in general expressed support to the European Commission's efforts in this area;

5. Agrees

with the Government's Position on this Proposal for a Council Directive as well as with its planned support of political agreement on this issue within the ECOFIN Council meeting on 8th March 2016;

II.

1. Requests

the Government to inform the Senate about the way this position was taken into account and to provide the Senate with further information on the proceeding of negotiations;

2. Authorises

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