



POSITION

to the proposal for a Directive on a Common Consolidated Corporate Tax Base (CCCTB)

- The Czech Chamber of Commerce expects from the CCCTB proposal, that it will bring the simplification, via decreased tax forms administration, cutting red tape and introduction of one-stop-shop tax administration, and therefore the increase of cross-border activities of companies.
- The CCCTB should be voluntary. It should be up to the companies whether they want to use it or not. The directive should not be seen as a first step to the introduction of the single corporate tax rate, which should remain in the exclusive competence of Member States.

May 23, 2011