

Council Directive (EU) 2017/1852 of 10 October 2017 on  
tax dispute resolution mechanisms in the European Union

*Article 17*

**Special provisions for individuals and smaller undertakings**

Where the affected person is either:

- (a) an individual; or
- (b) not a large undertaking and does not form part of a large group (both as defined in Directive 2013/34/EU of the European Parliament and of the Council<sup>(1)</sup>),

the affected person may submit the complaints, replies to a request for additional information, withdrawals and requests specified in Articles 3(1), 3(4), 3(6) and 6(1), respectively ('communications'), by way of derogation from those provisions, only to the competent authority of the Member State in which the affected person is resident. The competent authority of that Member State shall notify the competent authorities of all the other Member States concerned at the same time and within 2 months of receipt of such communications. Once such a notification has been made, the affected person shall be deemed to have submitted the communication to all the Member States concerned as of the date of such notification.

In the case of additional information received under Article 3(4), the competent authority of the Member State that received the additional information shall transmit a copy to the competent authorities of all the other Member States concerned at the same time. Once this submission has been made, it shall be deemed that additional information has been received by all Member States concerned as at the date of such receipt of information.

---

**Status:** EU Directives are being published on this site to aid cross referencing from UK legislation. After IP completion day (31 December 2020 11pm) no further amendments will be applied to this version.

---

- (1) Directive 2013/34/EU of the European Parliament and of the Council of 26 June 2013 on the annual financial statements, consolidated financial statements and related reports of certain types of undertakings, amending Directive 2006/43/EC of the European Parliament and of the Council and repealing Council Directives 78/660/EEC and 83/349/EEC ([OJ L 182, 29.6.2013, p. 19](#)).