

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

Article 18

Publicity

1 Advisory Commissions and Alternative Dispute Resolution Commissions shall issue their opinions in writing.

2 The competent authorities may agree to publish the final decisions referred to in Article 15 in their entirety, subject to consent of each of the affected person concerned.

3 Where the competent authorities or affected person concerned do not consent to publishing the final decision in its entirety, the competent authorities shall publish an abstract of the final decision. That abstract shall contain a description of the issue and the subject matter, the date, the tax periods involved, the legal basis, the industry sector, and a short description of the final outcome. It shall also include a description of the method of arbitration used.

The competent authorities shall send the information to be published in accordance with the first subparagraph to the affected person before its publication. No later than 60 days from the receipt of such information, the affected person may request the competent authorities not to publish information that concerns any trade, business, industrial or professional secret or trade process, or that is contrary to public policy.

4 The Commission shall establish standard forms for the communication of the information referred to in paragraphs 2 and 3 of this Article by means of implementing acts. Those implementing acts shall be adopted in accordance with the procedure referred to in Article 20(2).

5 The competent authorities shall notify the information to be published in accordance with paragraph 3 to the Commission without delay.