

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

Article 1	Subject matter and scope
Article 2	Definitions
Article 3	Complaint
Article 4	Mutual agreement procedure
Article 5	Competent authority decision concerning the complaint
Article 6	Dispute resolution by the Advisory Commission
Article 7	Appointments by competent courts or national appointing body
Article 8	The Advisory Commission
Article 9	The list of independent persons of standing
Article 10	The Alternative Dispute Resolution Commission
Article 11	Rules of Functioning
Article 12	Costs of proceedings
Article 13	Information, evidence and hearings
Article 14	The opinion of the Advisory Commission or Alternative Dispute Resolution Commission
Article 15	Final decision
Article 16	Interaction with national proceedings and derogations
Article 17	Special provisions for individuals and smaller undertakings
Article 18	Publicity
Article 19	Role of the Commission and administrative support
Article 20	Committee procedure
Article 21	Review
Article 22	Transposition
Article 23	Entry into force
Article 24	Addressees
	Signature

---

**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) Opinion of 6 July 2017 (not yet published in the Official Journal).
- (2) Opinion of 22 February 2017 (not yet published in the Official Journal).
- (3) [OJ L 225, 20.8.1990, p. 10.](#)
- (4) Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers ([OJ L 55, 28.2.2011, p. 13](#)).