

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

*Article 12*

**Costs of proceedings**

1 Except as provided in paragraph 2, and unless the competent authorities of the Member States concerned have agreed otherwise, the following costs shall be shared equally among the Member States:

- a the expenses of the independent persons of standing, which are to be an amount equivalent to the average of the usual amount reimbursed to high ranking civil servants of the Member States concerned; and
- b the fees of the independent persons, where applicable, which are to be limited to EUR 1 000 per person per day for every day on which the Advisory Commission or Alternative Dispute Resolution Commission meets.

Costs that are incurred by the affected person shall not be borne by Member States.

2 Where the affected person has made:

- a a notification of withdrawal of complaint under Article 3(6); or
- b a request under the provisions of Article 6(1) following a rejection made under Article 5(1) and the Advisory Commission has decided that the relevant competent authorities were correct in rejecting the complaint;

and, where the competent authorities of the Member States concerned agree, all the costs referred to in paragraphs 1(a) and (b) shall be borne by the affected person.