

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

Article 15

Final decision

1 The competent authorities concerned shall agree on how to resolve the question in dispute within 6 months of the notification of the opinion of the Advisory Commission or Alternative Dispute Resolution Commission.

2 The competent authorities may take a decision which deviates from the opinion of the Advisory Commission or Alternative Dispute Resolution Commission. However, if they fail to reach an agreement as to how to resolve the question in dispute, they shall be bound by that opinion.

3 Each Member State shall provide that its competent authority shall notify the final decision on the resolution of the question in dispute to the affected person without delay. In the absence of such notification within 30 days of the decision having been taken, the affected person may appeal in its Member State of residence in accordance with the applicable national rules in order to obtain the final decision.

4 The final decision shall be binding on the Member States concerned and shall not constitute a precedent. The final decision shall be implemented subject to the affected person(s) accepting the final decision and renouncing the right to any domestic remedy within 60 days from the date when the final decision was notified, where applicable.

Except where the relevant court or other judicial body of a Member State concerned decides according to its applicable national rules on remedies and applying the criteria under Article 8 that there was lack of independence, the final decision shall be implemented under the national law of the Member States concerned which as a result of the final decision shall amend their taxation, irrespective of any time limits prescribed by the national law. Where the final decision has not been implemented, the affected person may apply to the competent court of the Member State that failed to implement the final decision, in order to enforce implementation thereof.