

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

*Article 2*

**Definitions**

- 1 For the purposes of this Directive, the following definitions apply:
  - a ‘competent authority’ means the authority of a Member State which has been designated as such by the Member State concerned;
  - b ‘competent court’ means the court, tribunal or other body of a Member State which has been designated as such by the Member State concerned;
  - c ‘double taxation’ means the imposition by two or more Member States of taxes covered by an agreement or convention referred to in Article 1 in respect of the same taxable income or capital when it gives rise to either: (i) an additional tax charge; (ii) an increase in tax liabilities; or (iii) the cancellation or reduction of losses that could be used to offset taxable profits;
  - d ‘affected person’ means any person, including an individual, that is a resident of a Member State for tax purposes, and whose taxation is directly affected by a question in dispute.
- 2 Any term not defined in this Directive shall, unless the context requires otherwise, have the meaning that it has at that time under the relevant agreement or convention referred to in Article 1 that applies on the date of receipt of the first notification of the action that resulted in, or that will result in, a question in dispute. In the absence of a definition under such agreement or convention, an undefined term shall have the meaning that it had at that time under the law of the Member State concerned for the purposes of the taxes to which the said agreement or convention applies, any meaning under the applicable tax laws of that Member State prevailing over a meaning given to the term under other laws of that Member State.