
STATUTORY INSTRUMENTS

2020 No. 51

**CAPITAL GAINS TAX
CORPORATION TAX
INCOME TAX**

The Double Taxation Dispute Resolution
(EU) Regulations 2020 (revoked)^{F1}

<i>Made</i>	- - - -	<i>22nd January 2020</i>
<i>Laid before the House of Commons</i>	- -	<i>23rd January 2020</i>
<i>Coming into force</i>		<i>14th February 2020</i>

**THE DOUBLE TAXATION DISPUTE RESOLUTION
(EU) REGULATIONS 2020 (REVOKED)**

PART 1

Preliminary

1. Citation and commencement
2. Effect
3. General interpretative provisions
4. The meaning of question in dispute
5. The meaning of resident for tax purposes

PART 2

Complaints about a question in dispute

CHAPTER 1

Submitting a complaint and its effect etc

6. Submitting a complaint to the Commissioners
7. Information to be provided by the complainant when the complaint is submitted
8. Complaint to be submitted to other competent authorities concerned
9. Exemption for individuals and smaller undertakings

10. Effect of submitting the complaint etc

CHAPTER 2

Acknowledgement and requests for further information

11. Acknowledgement of receipt of the complaint
12. Requests by the Commissioners for further information

CHAPTER 3

Decision to accept or reject the complaint

13. Decision of the Commissioners to accept or reject the complaint

CHAPTER 4

Challenging decisions to reject complaints

14. Appeal to competent court against decision of Commissioners to reject the complaint
15. Request to set up an Advisory Commission for the purposes of giving opinions on decisions to accept and reject the complaint
16. Advisory Commission opinion on decisions to accept or reject the complaint

CHAPTER 5

Withdrawal of complaint

17. Withdrawal of the complaint by the complainant

PART 3

Resolving a question in dispute

CHAPTER 1

Resolving the question in dispute on a unilateral basis

18. Decision by Commissioners to resolve question in dispute on a unilateral basis
19. Decision by other competent authority concerned to resolve the question in dispute on a unilateral basis

CHAPTER 2

Resolving a question in dispute by mutual agreement

20. The mutual agreement procedure etc
21. Request for information during a mutual agreement procedure
22. Mutual agreement procedure following Advisory Commission opinion on decision to reject the complaint
23. Extension of the MAP period

24. Termination of a mutual agreement procedure due to a judgment of a court
25. Suspension of a mutual agreement procedure due to judicial or administrative proceedings
26. Dispute resolved by mutual agreement
27. Duty to inform the complainant if dispute not resolved by mutual agreement

CHAPTER 3

Resolving a question in dispute: referral to Advisory Commission

28. Request to set up an Advisory Commission for the purpose of resolving the question in dispute
29. Advisory Commission not to be set up or proceedings terminated etc where the question in dispute resolved by court
30. Advisory Commission not to be set up or proceedings stayed in culpable penalty cases
31. Refusal to set up an Advisory Commission in a case not involving double taxation
32. Advisory Commission opinion on resolution of the question in dispute

CHAPTER 4

Resolving a question in dispute: referral to Alternative Dispute Resolution Commission

33. Setting up an Alternative Dispute Resolution Commission

CHAPTER 5

Resolving a question in dispute: final decision of competent authorities

34. The final decision of the competent authorities
35. Publication of the final decision of the competent authorities or an abstract of it

PART 4

Advisory Commission: composition, procedure and costs etc

CHAPTER 1

Preliminary

36. Interpretation of Part

CHAPTER 2

Composition

37. Composition of the Advisory Commission

CHAPTER 3

Representatives of the Commissioners

38. Representatives of the Commissioners on an Advisory Commission

CHAPTER 4

Independent persons of standing

39. Nominations for the list of independent persons of standing
40. Objections to nominations for the list of independent persons of standing
41. Independent persons of standing and substitutes: appointments etc
42. Objections to appointments of independent persons of standing
43. Request for disclosure of information about an independent person of standing etc

CHAPTER 5

The chair

44. Election of the chair

CHAPTER 6

Appointments following application to competent court

45. Competent court: appointments of independent persons of standing and the chair

CHAPTER 7

Rules of Functioning

46. The Rules of Functioning agreed by the Commissioners etc
47. The standard Rules of Functioning

CHAPTER 8

Information sharing and representation

48. Provision of information to an Advisory Commission
49. Advisory Commission: wrongful disclosure
50. Affected persons: non-disclosure declaration and wrongful disclosure
51. Affected persons appearing or being represented before Advisory Commission

CHAPTER 9

Costs

52. Costs of the Advisory Commission
53. Costs incurred by the complainant

PART 5

Alternative Dispute Resolution Commission: composition and form etc

54. Alternative Dispute Resolution Commission: agreement about its composition and form
55. Alternative Dispute Resolution Commission: application of Part 4
Signature
Explanatory Note

Changes to legislation:

There are currently no known outstanding effects for the The Double Taxation Dispute Resolution (EU) Regulations 2020 (revoked).