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STATUTORY INSTRUMENTS

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**2020 No. 51**

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 2

Complaints about a question in dispute

CHAPTER 5

Withdrawal of complaint

**Withdrawal of the complaint by the complainant**

17.—(1) The complainant, or a person on the complainant's behalf, may send a notification of withdrawal of the complaint.

(2) That notification must be sent at the same time to—

- (a) the Commissioners, and
- (b) each other competent authority concerned.

(3) When the Commissioners receive a notification of withdrawal of the complaint, which was sent in accordance with this regulation, the complaint is withdrawn and all proceedings under these Regulations, in respect of the question in dispute, are terminated.

(4) But paragraph (3) does not apply if, at the time the Commissioners received the notification—

- (a) an Advisory Commission or an Alternative Dispute Resolution Commission has given an opinion on the question in dispute, or
- (b) the Commissioners have made a decision which resolves the question in dispute on a unilateral basis or by a mutual agreement procedure (and in each case irrespective of whether the Commissioners have given effect to it).

(5) After the Commissioners have received the notification, the Commissioners must notify each other competent authority concerned of the termination of the proceedings, without delay.

(6) And where there is more than one competent authority concerned the Commissioners must notify them at the same time.

(7) A notification of withdrawal of the complaint must be sent electronically or otherwise in writing.

(8) Paragraph (2)(b) does not apply where the complainant is an individual who, or a smaller undertaking which, is resident for tax purposes in the United Kingdom.