
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 4

Advisory Commission: composition, procedure and costs etc

CHAPTER 1

Preliminary

Interpretation of Part

36. In this Part—

“independent persons of standing” means individuals—

- (a) nominated by the Commissioners, on behalf of the United Kingdom, in accordance with regulation 39 (nominations for the list of independent persons of standing), or
- (b) nominated by another member State in accordance with Article 9(1) of the Directive;

“list of independent persons of standing” means the list, referred to in Article 9(1) of the Directive, of all the independent persons of standing;

“rules for the appointment of the independent persons of standing” has the same meaning as it has in Article 8(2) of the Directive; and

“secret information” has the meaning given in regulation 49(3) (Advisory Commission: wrongful disclosure).