
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 5

Alternative Dispute Resolution Commission: composition and form etc

Alternative Dispute Resolution Commission: agreement about its composition and form

54.—(1) The Commissioners may make an agreement, with each other competent authority concerned, in respect of the composition and form of the Alternative Dispute Resolution Commission (which may be the same as, or different from, that of an Advisory Commission).

(2) For example, the Commissioners may, with the agreement of each other competent authority concerned, decide to set up an Alternative Dispute Resolution Commission in the form of a committee that is of a permanent nature (which may be referred to as a Standing Committee).

(3) Where an agreement is made under paragraph (1), the Commissioners may take any action, which the Commissioners consider appropriate, to set up the Alternative Dispute Resolution Commission in accordance with that agreement.

Alternative Dispute Resolution Commission: application of Part 4

55.—(1) Part 4 applies to an Alternative Dispute Resolution Commission, as though it was an Advisory Commission, and as if there were the modifications in paragraph (2).

(2) It has effect as if—

- (a) in each place it occurs for “Advisory Commission” the “Alternative Dispute Resolution Commission” were substituted;
- (b) in regulation 36 (interpretation of Part), the definitions of “independent persons of standing”, “list of independent persons of standing”, and “rules for the appointment of the independent persons of standing” were omitted;
- (c) Chapters 2 (composition) and 3 (representatives of the Commissioners) were omitted;
- (d) for the heading of Chapter 4 (independent persons of standing), “Members of the Alternative Dispute Resolution Commission” were substituted;
- (e) regulations 39 (nominations for the list of independent persons of standing), 40 (objections to nominations for the list of independent persons of standing) and 41 (independent persons of standing and substitutes: appointments etc) were omitted;
- (f) in regulation 42 (objections to appointments of independent persons of standing)—
 - (i) in the heading, for “independent persons of standing” the “members of the Alternative Dispute Resolution Commission” were substituted;
 - (ii) in both places it occurs, for “an independent person of standing”, “a member of the Alternative Dispute Resolution Commission” were substituted;
- (g) in regulation 43 (request for disclosure of information about an independent person of standing etc)—

- (i) in the heading, for “an independent person of standing”, “a member of the Alternative Dispute Resolution Commission” were substituted;
- (ii) for paragraph (1) the following were substituted—
 - “(1) Paragraph (2) applies to members of the Alternative Dispute Resolution Commission appointed in accordance with regulation 49 or Article 10 of the Directive.”;
- (iii) in paragraph (5), for “an independent person of standing who is part of the Advisory Commission”, “a member of the Alternative Dispute Resolution Commission” were substituted;
- (h) Chapters 5 (the chair) and 6 (appointments following application to competent court) were omitted;
- (i) in regulation 46(2) (the Rules of Functioning agreed by the Commissioners etc), sub-paragraph (b) were omitted;
- (j) in regulation 47 (the standard Rules of Functioning)—
 - (i) in paragraph (3), “as the case may be” and sub-paragraph (a) were omitted;
 - (ii) in paragraphs (5) and (6), for “the independent persons of standing and the chair”, “the members of the Alternative Dispute Resolution Commission” were substituted;
- (k) in regulation 48(3) (provision of information to an Advisory Commission) for “the chair”, “a member” were substituted;
- (l) in regulation 49 (Advisory Commission: wrongful disclosure), for “The chair, independent persons of standing and all other members”, “Any member” were substituted;
- (m) in regulation 51 (affected persons appearing or being represented before an Advisory Commission)—
 - (i) in paragraph (6), for “The chair”, “A member” were substituted;
 - (ii) after paragraph (6), the following were inserted—
 - “(7) This regulation applies in relation to the Alternative Dispute Resolution Commission unless it is agreed otherwise in the Rules of Functioning for it.”;
- (n) in regulation 52 (costs of the Advisory Commission)—
 - (i) in paragraph (1)(a), for “the chair, and of each of the independent persons of standing,” “the members” were substituted;
 - (ii) in paragraph (2), for “the chair or an independent person of standing”, “a member” were substituted;
 - (iii) after paragraph (3), the following were inserted—
 - “(4) Paragraph (3) applies in relation to the Alternative Dispute Resolution Commission unless it is agreed otherwise in the Rules of Functioning for it.”; and
- (o) in regulation 53 (costs incurred by the complainant)—
 - (i) in paragraph (2), for the words after “applies to”, “the case mentioned in paragraph (3)” were substituted;
 - (ii) paragraph (4) were omitted; and
 - (iii) after paragraph (5), the following were inserted—
 - “(6) This regulation applies in relation to the Alternative Dispute Resolution Commission unless it is agreed otherwise in the Rules of Functioning for it.”.