
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 2

Complaints about a question in dispute

CHAPTER 4

Challenging decisions to reject complaints

Appeal to competent court against decision of Commissioners to reject the complaint

14.—(1) Paragraph (2) applies where each competent authority concerned has made a decision to reject the complaint.

(2) The complainant may appeal, to the competent court, against the decision of the Commissioners to reject the complaint, and the competent court may make an order in relation to that appeal.

(3) When an appeal is made under paragraph (2) the complainant must submit evidence, to the competent court, that each competent authority concerned has rejected the complaint.