
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 4

Advisory Commission: composition, procedure and costs etc

CHAPTER 4

Independent persons of standing

Independent persons of standing and substitutes: appointments etc

41.—(1) The Commissioners must endeavour to agree, with each other competent authority concerned, the rules for the appointment of the independent persons of standing to an Advisory Commission.

(2) The independent persons of standing must be appointed by the Commissioners in accordance with those rules.

(3) Following the appointment of the independent persons of standing, substitutes are to be appointed for each of them in accordance with those rules.

(4) But if those rules are not agreed, the appointment of the independent persons of standing are to be carried out in accordance with Article 8(3) of the Directive.

(5) Where the independent persons of standing appointed to an Advisory Commission are prevented from carrying out their duties, the substitutes may carry them out.