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STATUTORY INSTRUMENTS

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**2020 No. 51**

**The Double Taxation Dispute Resolution (EU) Regulations 2020**

**PART 4**

Advisory Commission: composition, procedure and costs etc

**CHAPTER 7**

Rules of Functioning

**The standard Rules of Functioning**

**47.**—(1) The standard Rules of Functioning apply in the cases mentioned in paragraphs (3) and (4).

(2) The “standard Rules of Functioning” are the standard Rules of Functioning set out in Annex 1 of Commission implementing regulation (EU) 2019/652 of 24 April 2019 laying down standard Rules of Functioning for the Advisory Commission or Alternative Dispute Resolution Commission and a standard form for the communication of information concerning publicity of the final decision in accordance with Council Directive (EU) 2017/1852(1).

(3) The case is that the Rules of Functioning have not been agreed by the Commissioners and each other competent authority concerned, and notified to the complainant, within the period referred to in, as the case may be—

- (a) regulation 15(8) (request to set up Advisory Commission for purposes of giving opinions on decisions to accept and reject the complaint), or
- (b) regulation 28(7) (request to set up Advisory Commission for the purpose of resolving the question in dispute).

(4) The case is that the Rules of Functioning do not meet the requirements of regulation 46(2).

(5) Where the standard Rules of Functioning apply in a case, the independent persons of standing and the chair must—

- (a) complete the Rules of Functioning, in accordance with Article 11(4) of the Directive, and
- (b) ensure the complainant is notified of them within the period of 14 days beginning with the date on which the Advisory Commission was set up.

(6) If the independent persons of standing and the chair—

- (a) have not agreed on the Rules of Functioning, or
- (b) have not notified the complainant of them,

the complainant may apply to the competent court for the purpose of obtaining an order for the implementation of the Rules of Functioning, and that court may make such an order.