
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 4

Advisory Commission: composition, procedure and costs etc

CHAPTER 8

Information sharing and representation

Provision of information to an Advisory Commission

48.—(1) Paragraphs (2) to (4) apply if the Advisory Commission makes a request to—

- (a) any affected person,
- (b) the Commissioners, or
- (c) any other competent authority concerned,

to provide any information (including any evidence or documents) which is specified in the request by the Advisory Commission.

(2) Any of those persons who receives such a request must, if the person has possession of the requested information, provide that information to the Advisory Commission without delay.

(3) If the person fails to provide that information, the chair of the Advisory Commission may make an application to the competent court for an order requiring it to be provided by that person, and that court may make such an order.

(4) But the Commissioners, or any other competent authority concerned, may refuse to provide information to the Advisory Commission in any of the cases referred to in points (a) to (d) of Article 13(1) of the Directive.

(5) Paragraph (6) applies where—

- (a) the Commissioners, and each other competent authority concerned, agree to any information being provided by the complainant, or by any other affected person, to the Advisory Commission, and
- (b) that information may be relevant to a question in dispute and has not been requested by the Advisory Commission.

(6) That information may be provided to the Advisory Commission.