

---

STATUTORY INSTRUMENTS

---

**2020 No. 51**

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

**PART 4**

Advisory Commission: composition, procedure and costs etc

**CHAPTER 9**

Costs

**Costs incurred by the complainant**

**53.**—(1) The Commissioners are to have no liability to costs incurred by the complainant, or any other affected person, in relation to any proceedings brought under these Regulations.

(2) Paragraph (5) applies to the cases mentioned in paragraphs (3) and (4).

(3) The case is where a notification of withdrawal of a complaint has been made by the complainant in accordance with regulation 17 (withdrawal of the complaint by the complainant).

(4) The case is where—

(a) a request under regulation 15(3) (request to set up an Advisory Commission for the purposes of giving opinions on decisions to accept and reject the complaint) has been made, and

(b) the Advisory Commission has subsequently given an opinion that each competent authority concerned which rejected the complaint was correct to reject it.

(5) If the Commissioners and each other competent authority concerned agree, some or all of the costs of the Advisory Commission, referred to in regulation 52, are to be borne by the complainant.