
STATUTORY INSTRUMENTS

2020 No. 51

The Double Taxation Dispute Resolution (EU) Regulations 2020

PART 2

Complaints about a question in dispute

CHAPTER 1

Submitting a complaint and its effect etc

Submitting a complaint to the Commissioners

6.—(1) A complaint, in respect of a question in dispute, may only be submitted to the Commissioners by—

- (a) an affected person, or
- (b) a person on behalf of an affected person.

(2) The complaint—

- (a) must be submitted to the Commissioners within the period of 3 years beginning with the date on which the affected person receives the first notification of the action⁽¹⁾ resulting in, or which will result in, the question in dispute, and
- (b) must include, or be accompanied by, the information required by regulation 7.

(3) The complaint must be submitted electronically or otherwise in writing.

(4) Paragraph (2) applies irrespective of whether the affected person has recourse to any other remedy in the United Kingdom or in any other member State concerned.

(5) In paragraph (1)(b) a “person on behalf of an affected person” includes a competent authority concerned.

(1) The phrase “first notification of the action”, as well as being used in the Directive, is used in Article 25 of the OECD model tax convention on income and on capital (2017), which may be found in the Model Tax Convention on Income and on Capital: Condensed Version 2017, OECD Publishing, ISBN 978-92-64-28794-5. That text is available electronically at https://dx.doi.org/10.1787/mtc_cond-2017-en and a hard copy is available for inspection by prior arrangement at the offices of HMRC at 100 Parliament Street, London, SW1A 2BQ.