
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

Exception for individuals and smaller undertakings

- 9.—(1) This regulation applies where the affected person—
- (a) is an individual who is resident for tax purposes in the United Kingdom, or
 - (b) is a smaller undertaking which is resident for tax purposes in the United Kingdom and, when the complaint is submitted, the Commissioners are informed that it is such a smaller undertaking.
- (2) Where this regulation applies, regulation 8(1) does not apply.
- (3) The Commissioners must notify each other competent authority concerned of the complaint by sending it to them, at the same time, within the period of 60 days beginning with the date on which the complaint was received by the Commissioners.
- (4) For the purposes of that notification, regulation 8(2) and (3) apply to the Commissioners as if it were the Commissioners who must ensure the complaint is submitted.
- (5) Where the Commissioners make a notification under paragraph (3), the affected person is treated as having submitted the complaint to each competent authority concerned.