

Feedback of the European Tax Adviser Federation

on

the draft Implementing Regulation laying down standard Rules of Functioning for the Advisory Commission in the framework of the Tax dispute resolution mechanism

The European Tax Adviser Federation (ETAF) welcomes the intention of the European Commission to streamline procedures and harmonize documents concerning the rules of functioning of tax dispute resolution between Member States. ETAF believes that the design of a procedural framework for the effortless progress of the dispute resolution procedures, should guarantee an easier functioning of the Advisory Commission or Alternative Dispute Resolution Commission introduced with the Directive 2017/1852.

In particular, ETAF acknowledges the project of the European Commission to supplement the Directive (EU) 2017/1852 with a form including standardized rules of functioning of the Advisory Commission or Alternative Dispute Resolution Commission and with a standard form for the communication of information concerning publicity of the final decision.

ETAF recognizes that the draft of these forms included as annexes in the “Draft implementing regulation Ares(2019)276560” are based on what is included in article 11 and 18 of the Directive 2017/1852. ETAF believes that these types of standardized forms are helpful instruments for enhancing cooperation between Member States. Furthermore, ETAF considers them as useful tools to render the Rules of Functioning for the Advisory Commission or Alternative Dispute Resolution Commission more comprehensible for taxpayers involved in these tax disputes. Finally, ETAF welcomes the standardization of forms to be used for the communication concerning the publicity of the final decision.