The EU Dispute Resolution Directive: Beyond DT(C)?

Alternative Dispute Resolution in International Tax

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Overview

- **Part I** – Background and Overview
- **Part II** – Scope and Limitations: “Disputes” and “Double Taxation”
- **Part III** – MAP and Arbitration Procedure
- **Part IV** – Outlook
Part I
Background and Overview
Double taxation and EU (tax) law – Substantive Aspects

- Juridical double taxation “is the most serious obstacle there can be to people and their capital crossing internal borders” (Opinion of Advocate General Colomer, 26 October 2004, C-376/03, D, EU:C:2004:663, para. 85)


- No prohibition of juridical double taxation by the fundamental freedoms (see, e.g., ECJ, 14 November 2006, C-513/04, Kerckhaert-Morres, EU:C:2006:713; ECJ, 12 February 2009, C-67/08, Block, EU:C:2009:92; ECJ, 19 September 2012, C-540/11, Levy and Sebbag, EU:C:2012:581; and also EFTA Court, 7 May 2008, E-7/07, Seabrokers, para. 49 et seq.).

- Abolition of pre-Lisbon Article 293(2) of the EC Treaty, which urged the Member States, “so far as is necessary, [to] enter into negotiations with each other with a view to securing for the benefit of their nationals ... the abolition of double taxation within the Community”.

- Abolition of double taxation is, still, an objective of the TFEU (see ECJ, 12 September 2017, C-648/15, Austria v. Germany, EU:C:2017:664, para. 26).

As of March 2021, out of 351 possible bilateral tax treaty relationships between the 27 Member States only 5 are not covered. The missing relationships are between Cyprus and Croatia (the 1985 treaty was terminated), Cyprus and the Netherlands (a treaty was initialled in 2019 but is not yet in force), Denmark and France (the 1957 treaty was terminated effective January 1, 2009, and a new treaty is currently under negotiation), Denmark and Spain (the 1972 treaty was terminated effective January 1, 2009), and Finland and Portugal (the 1970 treaty was terminated effective January 1, 2019, and the 2016 treaty is not yet in force). – Remark: The UK has income tax treaties with all Member States.
Double taxation and EU (tax) law – Procedural Aspects


## Arbitration Procedures in EU Member States

### Tax treaties (Art 25(5) OECD Model)
- OECD, Manual on Effective Mutual Agreement Procedures (MEMAP) (February 2007)
- BEPS Action 14 on More Effective Dispute Resolution Mechanisms
- OECD Model Comm. Update 2017, including a “Sample Mutual Agreement on Arbitration”

### Multilateral Instrument → Modifies tax treaties (Part V of the MLI) – As of March 2021, out of the 95 signatories 30 jurisdictions have chosen to apply Part V, most of them "baseball arbitration":

<table>
<thead>
<tr>
<th>Final offer (&quot;baseball&quot;)</th>
<th>Independent opinion</th>
</tr>
</thead>
<tbody>
<tr>
<td>Australia, Austria, Barbados, Belgium, Canada, Curacao, Denmark, Fiji, Finland, France, Germany, Ireland, Italy, Liechtenstein, Luxembourg, Mauritius, Netherlands, New Zealand, Singapore, Spain, Switzerland and the UK</td>
<td>Andorra, Greece, Japan, Malta, Papa New Guinea, Portugal, Slovenia and Sweden</td>
</tr>
</tbody>
</table>

### EU Arbitration Convention ([1990] OJ L 225/10, as amended) – Numerous shortcomings from an EU perspective, e.g., limited scope, divergent application and interpretation of the timelines, no enforcement/control by the ECJ – Also (regarding Brexit): Limited to EU territory (Art 16 EU AC)

### EU Dispute Resolution Directive ([2017] OJ L 265/1)
- Special case: **ECJ as arbitration court** in the Austrian-German tax treaty (ECJ, 12 September 2017, C-648/15, **Austria v. Germany**, EU:C:2017:664)
## Framework | *Procedures*

<table>
<thead>
<tr>
<th></th>
<th>Art 25(5) OECD MC</th>
<th>Art 18-26MLI</th>
<th>EU Arbitration Convention (EU AC)</th>
<th>Tax Dispute Resolution Directive (TDRD)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Scope</strong></td>
<td>(Potential) “taxation not in accordance with the provisions of this Convention”</td>
<td>= OECD MC (Art 19 MLI), unless reservation under Art 28(2) MLI</td>
<td>Transfer pricing, attribution of profits to permanent establishments (Art 4)</td>
<td>“Disputes” arising from the interpretation and application of income/capital tax treaties between MS and the EU AC (Art 1 TDRD)</td>
</tr>
<tr>
<td><strong>Time for MAP</strong></td>
<td>2 years</td>
<td>2 years (Art 19(1)(b) MLI), unless option for 3 years (Art 19(11) MLI)</td>
<td>2 years (Art 7 EU AC)</td>
<td>2/3 years (Art 4 TDRD)</td>
</tr>
<tr>
<td><strong>Parties</strong></td>
<td>2 competent authorities, taxpayer excluded</td>
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<td>2 or more competent authorities, taxpayer may send documentation/give evidence/be heard (Art 10 EU AC)</td>
<td>2 or more competent authorities, taxpayer may send documentation/give evidence/be heard etc (Art 13 TDRD)</td>
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### Framework | Procedures

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<td>Arbitration panel</td>
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<td>“Arbitration panel”, 3 members (1 independent person sent from each Contracting State, 1 chairperson) (Art 20 MLI)</td>
<td>“Advisory commission”, generally 5/7/9 members (Art 7 EU AC)</td>
</tr>
<tr>
<td>Decision of the panel</td>
<td>Generally: Baseball (Pt 3 of the Sample Mutual Agreement on Arbitration), but independent opinion possible</td>
<td>Baseball (Art 23(1) MLI), unless opted out (Art 23(2) MLI)</td>
<td>Independent opinion (Art 11 EU AC)</td>
</tr>
<tr>
<td>Binding?</td>
<td>✓ (Art 25 para 81 et seq. OECD MC Comm.)</td>
<td>✓, but option that competent authorities deviate within 3 months (Art 24(2) MLI)</td>
<td>×, deviation possible within 6 months (Art 12 EU AC)</td>
</tr>
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<td>×, deviation possible within 6 months (Art 15 TDRD)</td>
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Part II
Scope and Limitations
Commission Proposal

Art 1 of the Proposal → Only *double taxation*, all taxes on *income from business* (critical the Parliament in P8_TA(2017)0314, [2018] OJ C 334/266), no tax treaty requirement

This Directive lays down rules on the mechanisms to resolve disputes between Member States on how to eliminate double taxation of income from business and the rights of the taxpayers in this context.

Art 2 of the Proposal → What is “*double taxation*”?

3. 'double taxation' means the imposition of taxes listed in Annex I to this Directive by two (or more) tax jurisdictions in respect of the same taxable income or capital by their national or judicial authorities when it gives rise to either (i) additional tax, (ii) increase in tax liabilities or (iii) cancellation or reduction of losses, which could be used to offset taxable profits;

Art 13(2) of the Proposal → What is the *standard for arbitration*?

2. The Advisory Commission or Alternative Dispute Resolution Commission when drawing up its opinion shall take into account the applicable national rules and double taxation treaties. In the absence of a double taxation treaty or agreement between the Member States concerned, the Advisory Commission or Alternative Dispute Resolution Commission, when drawing up its opinion, may refer to international practice in matters of taxation such as the latest OECD Model Tax Convention.
Objective Scope | “Dispute”

- **Dispute Resolution Directive**
  - Art 1(1) TDRD → All “disputes”, tax treaty/convention requirement

  This Directive lays down rules on a mechanism to resolve disputes between Member States when those disputes arise from the interpretation and application of agreements and conventions that provide for the elimination of double taxation of income and, where applicable, capital. It also lays down the rights and obligations of the affected persons when such disputes arise. For the purposes of this Directive, the matter giving rise to such disputes is referred to as a ‘question in dispute’.

- Art 2(1)(c) TDRD → What is “double taxation”? → First international legal definition!

  (c) ‘double taxation’ means the imposition by two or more Member States of taxes covered by an agreement or convention referred to in Article 1 in respect of the same taxable income or capital when it gives rise to either: (i) an additional tax charge; (ii) an increase in tax liabilities; or (iii) the cancellation or reduction of losses that could be used to offset taxable profits;

- Art 14(2) TDRD → What is the standard for arbitration?

  2. The Advisory Commission or Alternative Dispute Resolution Commission shall base its opinion on the provisions of the applicable agreement or convention referred to in Article 1 as well as on any applicable national rules.
Dispute Resolution Directive

Art 16(7) TDRD → **Case-by-case exclusion of non “double taxation” cases** from arbitration (not from the MAP) – “Disputes” regarding the interpretation/application of agreements on the one hand, case-by-case exclusion of non-double taxation from arbitration (not the MAP) on the other hand.

7. A Member State may deny access to the dispute resolution procedure under Article 6 on a case-by-case basis where a question in dispute does not involve double taxation. In such a case, the competent authority of the said Member State shall inform the affected person and the competent authorities of the other Member States concerned without delay.

Case-by-case exclusion **addresses Member States’ concerns** (Doc. 9011/17)

9. Some Member States, however, have expressed the view that such a scope could, in some circumstances, be too broad, and have asked to (i) limit the scope of the Directive to disputes between Member States on how to eliminate double taxation, (ii) explore the possibility of excluding smaller claims or claims brought by individuals, or (iii) exclude cases of abuse or settlement.
**Objective Scope | “Dispute”**

- **What is a “dispute”?**
  - “Disputes” that “arise from the interpretation and application of agreements and conventions that provide for the elimination of double taxation of income and, where applicable, capital”. → Broader than “double taxation”, e.g., residence, non-discrimination. → In a treaty situation, e.g., different interpretation, different national law (Art 3(2) OECD MC), different understanding of the facts.

- **“Interpretation and application”** of (bi- or multilateral) tax treaties, the EU Arbitration Convention (EU AC) and the Multilateral Instrument (MLI) – Out of the 351 possible bilateral tax treaty relationships between the 27 Member States, only 5 are not covered by a tax treaty, EU AC still relevant in situations where no tax treaty exists

  - **No (explicit) requirement** that taxation is not “in accordance with the provisions” of a tax treaty under Art 25(1) OECD MC. → Residence? Procedural provisions (e.g., Art 26 OECD MC)?

  - **Specifically: Residency?** → Denial of benefits for lack of residency under new Art 4(3) OECD MC not subject to arbitration under Art 25(5) OECD MC or Art 16 et seq MLI (Art 4 para 58 of the MLI Explanatory Memorandum), because taxation would not be not “in accordance with the provisions of the Covered Tax Agreement” → Is it a “dispute” and (potentially) “double taxation” under the TDRD or no “dispute” for lack of enforceable taxpayer right?

  - Also: Objective scope of the agreements and conventions (e.g., Art 2 OECD MC)? Does it include disputes about the PPT? What about national GAARs?
What is a “dispute”?  
- Not limited to disputes regarding “income from business” → Covers also, e.g., “pensions and salaries” (European Parliament P8_TA(2017)0314), [2018] OJ C 334/266), initially left out by the Commission for lack of data (Regulatory Scrutiny Board)  
- Disputes in tri- and multiangular situations involving three or more Member States → Typical “risk area” for unrelieved double taxation, not covered by bilateral tax treaties.  
- Only treaties regarding “taxation of income and, where applicable, capital” → Does not cover inheritance and gift taxation or double taxation with other taxes (e.g., car registration taxes, consumption taxes etc) → Further work needed! (See, e.g., the Commission’s Communication on “Tackling cross-border inheritance tax obstacles within the EU”, COM(2011)864 final of 15 December 2011, and the Report on “Ways to tackle inheritance cross-border tax obstacles facing individuals within the EU” of December 2015).
What is (not) “double taxation”? 

“Double taxation” means ...

... the imposition by two or more Member States ...

... of taxes covered by an agreement or convention referred to in Article 1 ...

... in respect of the same taxable income or capital ...

when it gives rise to either

- an “additional tax charge”. → What is the “baseline” (e.g., residual tax under a foreign tax credit system)?
- an “increase in tax liabilities”. → Would that include “latent” increases in (future) tax liabilities? What about exit taxation without a corresponding step-up? (But: Is this even a “dispute”?)
- the “cancellation or reduction of losses that could be used to offset taxable profits”. → Transfer pricing adjustments? What about a credit-carry forward? (But: Is this even a “dispute”?)
What is (not) “double taxation”?

Some special issues

“Economic” double taxation, e.g., in transfer pricing cases? → ✓ (no same-taxapayer-requirement in Art 2(1)(c) TDRD)

Conflicts of qualification? → ✓, where e.g., “one Member State interprets a source of income as salary while the other Member State interprets the same source of income as profit” (European Parliament, P8_TA(2017)0314), [2018] OJ C 334/266)

“Virtual” double taxation is not “double taxation” (but could still be a “dispute”)? → ✗, non-exemption of untaxed income generally not “in accordance with the provisions” of a tax treaty where there is a standard Art 23A OECD MC, but not “double taxation” under the TDRD (see also Art 1 of the Commission’s Proposal, according to which the TDRD would not apply “to any income or capital within the scope of a tax exemption or to which a zero rate applies under national rules”).

Timing differences? → ✓, explicitly with regard to loss reduction. – Also: The notion of “double taxation” might be broad enough to encompass tax on the same income but in different taxable years (no “identical periods”-requirement in Art 2(1)(c) TDRD). (But: Is this even a “dispute”?)
Objective Scope | “Dispute”

- What is (not) “double taxation”?
- Some special issues
  - Exit taxation? → ? – No step-up in entry jurisdiction (Art 13(5) OECD MC) despite exit taxation in the exit jurisdiction is taxation can be dealt with under Art 23(3) (!) OECD MC (see paras 65-67 BEPS Final Report on Action 6), but is it also a “dispute” and “double taxation” (e.g., a “latent” increase in tax liabilities)? Is it even a “dispute”? – Note also the step-up provided in Art 5(5) of the ATAD (Council Directive (EU) 2016/1164).
  - Treaty overrides? → ✓/? – Lost cause for the overriding State? But is there even a “dispute” regarding the “interpretation and application” of a tax treaty? How should the Advisory Commission deal with the “applicable national rules” in such a case (Art 14(2) TDRD)?
Objective Scope | Access

- **Competent authority** decision concerning the complaint (Art 5(1) TDRD)

1. The competent authority of a Member State concerned may decide to reject a complaint within the period provided for in Article 3(5) if:

   (a) the complaint lacks information required under Article 3(3) (including any information requested under Article 3(3)(f) that was not submitted within the deadline specified in Article 3(4));

   (b) there is no question in dispute; or

   (c) the complaint was not submitted within the 3-year period set out in Article 3(1).

When informing the affected person in accordance with the provisions of Article 3(5), the competent authority shall provide the general reasons for its rejection.

2. Where a competent authority of a Member State concerned has not taken a decision on the complaint within the time provided for in Article 3(5), the complaint shall be deemed to be accepted by that competent authority.
Limitation of access to arbitration (not the MAP) for “bad taxpayers” (Art 16(6) TDRD)

6. By way of derogation from Article 6, a Member State concerned may deny access to the dispute resolution procedure under that Article in cases where penalties were imposed in that Member State in relation to the adjusted income or capital for tax fraud, wilful default and gross negligence. Where judicial or administrative proceedings were commenced that could potentially lead to such penalties, and these proceedings are being conducted simultaneously with any of the proceedings referred to in this Directive, a competent authority may stay the proceedings under this Directive as from the date of acceptance of the complaint until the date of the final outcome of those proceedings.
Subjective Scope | Taxpayers

- **What taxpayers are covered?**
  - **Commission Proposal**
    - Art 1 of the Proposal → *Individual and corporate taxpayers*, including *EU permanent establishments*
      
      This Directive applies to all taxpayers that are subject to one of the taxes on income from business listed in Annex I, including permanent establishments situated in one or more Member State whose head office is either in a Member State or in a jurisdiction outside the Union.

  - Art 2(4) of the Proposal → *Who is a “taxpayer”?* Annex I lists domestic income and corporation taxes.
    
    4. 'taxpayer' means any person or permanent establishment subject to income taxes listed in Annex I to this Directive.
What taxpayers are covered?

- **Dispute Resolution Directive**
  - Art 1 of the Directive → Tax treaty disputes between Member States (requires **taxpayer's treaty residency**, excludes EU permanent establishments of third-country taxpayers)

  This Directive lays down rules on a mechanism to resolve disputes between Member States when those disputes arise from the interpretation and application of agreements and conventions that provide for the elimination of double taxation of income and, where applicable, capital. It also lays down the rights and obligations of the affected persons when such disputes arise. For the purposes of this Directive, the matter giving rise to such disputes is referred to as a 'question in dispute'.

- Art 2(1)(d) of the Directive → **Individual and corporate taxpayers, “resident of a Member State for tax purposes”**

  (d) ‘affected person’ means any person, including an individual, that is a resident of a Member State for tax purposes, and whose taxation is directly affected by a question in dispute.
Temporal Scope | **Timing**

- When does the TDRD **enter into force**? *(Published in the OJ on 14 October 2017.)*
- What was the **implementation** deadline?
- To which cases does the TDRD **apply** from a timing perspective?
- Could the Member States be **more generous**?

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**Article 22**

**Transposition**

1. Member States shall bring into force the laws, regulations and administrative provisions necessary to comply with this Directive by 30 June 2019 at the latest. They shall forthwith communicate to the Commission the text thereof.

When Member States adopt those provisions, they shall contain a reference to this Directive or be accompanied by such a reference on the occasion of their official publication. Member States shall determine how such reference is to be made.

2. Member States shall communicate to the Commission the text of the main provisions of national law which they adopt in the field covered by this Directive.

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**Article 23**

**Entry into force**

This Directive shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply to any complaint submitted from 1 July 2019 onwards relating to questions of dispute relating to income or capital earned in a tax year commencing on or after 1 January 2018. Competent authorities of Member States concerned may however agree to apply this Directive with regard to any complaint that was submitted prior to that day or to earlier tax years.
Part III
MAP and Arbitration Procedure
MAP and Arbitration Procedure | Overview

Dispute between Member States arising from interpretation/application of convention for avoidance of double taxation of income/capital (Art 1)

Complaint (Art 3) – including various information (Art 3(3)) and possible requests for additional information (Art 3(4)) – Time: 3 years (Art 3(1))

Acknowledgment of receipt of complaint etc (Art 3(2)) – Time: 2 months (Art 3(2)), additional information 3 months (Art 3(4))

Decision on Acceptance (Art 3(5)) – Time: 6 months (Art 3(5)) – Also: Unilateral solution possible (Art 3(5))

No decision on acceptance within 6 months deemed as acceptance (Art 3(2))

Reasons for rejection: Lack of information, no question in dispute, without the 3 year period under Art 3(1) (Art 3(1)(a), (b) and (c))

All Member States accept (Art 4(1))

Mutual Agreement Procedure (MAP) (Art 4)

Agreement within 2 + 1 years (Art 4(2)) → Yes

No agreement within 2 + 1 years (Art 4(3))

At least one Member State accepts

Advisory Commission on Acceptance (Art 6(1)(a), (2)) – Note: Only after/instead of appeal under national rules etc (Art 6(1))

Successful

Alternative 1: MAP request by competent authority (Art 6(2))

Unsuccessful → X

Alternative 2: No MAP request by competent authority (Art 6(2))

All Member States reject

Appeal under national rules (Art 5(3))

Successful in one or all Member States

Unsuccessful in all Member States → X

Dispute Resolution (Art 6(1)(b), (3)) – Time: 50 days (request), 120 days (for setting up) (Art 6(1)) – Note: Denial of access for cases of penalties for tax fraud etc (Art 16(6)) and – on a case-by-case basis – where the dispute does not involve double taxation (Art 16(7)), the latter being defined in Art 2(1)(c))

Advisory Commission (Art 6-13)

Alternative Dispute Resolution Commission (ADRC, Art 10-13)

Opinion (Art 6(3), 14) – Time: 6 + 3 months (Art 14(1))

Final Decision (Art 15) – Time: 6 months (Art 15(1))
Stage 1: Complaint

Dispute between Member States arising from interpretation/application of convention for avoidance of double taxation of income/capital (Art 1)

Complaint (Art 3) – Including various information (Art 3(3)) and possible requests for additional information (Art 3(4)) – Time: 3 years (Art 3(1))

Acknowledgment of receipt of complaint etc (Art 3(2)) – Time: 2 months (Art 3(2)), additional information 3 months (Art 3(4))

Decision on Acceptance (Art 3(5)) – Time: 6 months (Art 3(5)) – Also: Unilateral solution possible (Art 3(5))
Stage 2: Decision on Acceptance and MAP

Decision on Acceptance (Art 3(5)) – Time: 6 months (Art 3(5)) – Also: Unilateral solution possible (Art 3(5))

- No decision on acceptance within 6 months deemed as acceptance (Art 5(2))

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<td>Mutual Agreement Procedure (MAP) (Art 4)</td>
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<td>Agreement within 2 + 1 years (Art 4(2)) → ✓</td>
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<td>No agreement within 2 + 1 years (Art 4(3))</td>
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<td>Unsuccessful → ×</td>
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<tr>
<td>Unsuccessful in all Member States → ×</td>
</tr>
</tbody>
</table>
Stage 3: Arbitration and final decision

- Mutual Agreement Procedure (MAP) (Art 4)
  - Agreement within 2 + 1 years (Art 4(2)) → ✓
  - No agreement within 2 + 1 years (Art 4(3))

- Advisory Commission on Acceptance (Art 6(1)(a), (2)) – Note: Only after/instead of appeal under national rules etc (Art 6(1))
  - Successful
  - Unsuccessful → ✗

- Dispute Resolution (Art 6(1)(b), (3)) – Time: 50 days (request), 120 days (for setting up)
  - (Art 6(1)) – Note: Denial of access for cases of penalties for tax fraud etc (Art 16(6)) and – on a case-by-case basis – where the dispute does not involve double taxation (Art 16(7)), the latter being defined in Art 2(1)(c))

- Advisory Commission (Art 6-13)
- Alternative Dispute Resolution Commission (ADRC, Art 10-13)

- Opinion (Art 6(3), 14) – Time: 6 + 3 months (Art 14(1))
- Final Decision (Art 15) – Time: 6 months (Art 15(1))
Simplification for individuals and smaller undertakings (Art 17 TDRD)

Types of arbitration panels (Art 6-15 TDRD)
- Advisory Commission → (Reasoned) independent opinion
- Alternative Dispute Resolution Commission (ADRC)
  - Any form of dispute resolution process or techniques, including “final offer” = “last best offer” = “baseball” arbitration
  - Decision between competing proposals made by the competent authorities (e.g., a specific monetary amount of income or expense).
  - Implicitly forces the competent authorities to take reasonable and well-considered positions in their submissions, while also barring the arbitration panel from simply “splitting the difference”
  - Note: Art 23(1)(c) MLI takes the clear position that the arbitration panel’s decision “shall not include a rationale or any other explanation of the decision”.
- The ADRC is not limited to ad hoc arbitration, but can also have a permanent nature (a so-called “Standing Committee” – Doc. 9011/17).
- Rules for the independent persons of standing, rules on functioning, costs (€ 1.000/meeting day)
**Relationship to domestic legal remedies (Art 16(1)-(4) TDRD)**
- May run in parallel (but time under the DRD is stopped; Art 16(1)-(3) TDRD)
- Ordering rules where a State cannot deviate from a decision of the relevant court or other judicial body (Art 16(4 TDRD)
- Note: Implementation of (1) MAP solution or (2) final decision requires that the taxpayer agrees and the right to any other remedy is renounced or action is withdrawn/terminated (Art 4(2), Art 15(4) TDRD) → **Taxpayer might disagree and be able to choose to pursue domestic litigation instead!**
- Is “irrespective of any time limits prescribed by the national law” (Art 4(2), Art 15(4) TDRD)

**Ordering rules (Art 16(5) TDRD)**
Part IV
Conclusions
Conclusions

- Deterrent effect of the mere existence of an arbitration mechanism
- Limited objective and subjective scope, exclusions (e.g., penalties, no double taxation)
- Access to the procedure and clear and enforceable timelines, interpretative competence of the ECJ
- Advisory Commission and Alternative Dispute Resolution Commission
- Independent opinion versus, e.g., “baseball arbitration”, reasoning and publicity
- Pan-European list of independent persons, but limited eligibility (Art 8, 9 TDRD) → “Cooled off” retirees, academics, judges (as chairpersons), industry persons
- Precedence of the TDRD over other dispute resolution mechanisms → Note: Multilateral EU Arbitration Convention is still applicable (part of the acquis communautaire, but not EU law)
- Procedural position and rights of taxpayers (depends on consent by competent authorities), fair trial guarantees under the EU Charter, obligation of secrecy with sanctions (Art 14(3) TDRD – Note: In the taxpayer’s own case!)
- Review by the European Commission (Art 21 TDRD)
Thank you!