

Council Directive (EU) 2017/1852 of 10 October 2017 on
tax dispute resolution mechanisms in the European Union

Article 13

Information, evidence and hearings

1 For the purposes of the procedure referred to in Article 6, where the competent authorities of the Member States concerned agree, the affected person(s) concerned may provide the Advisory Commission or Alternative Dispute Resolution Commission with any information, evidence or documents that may be relevant for the decision. The affected person(s) and the competent authorities of the Member States concerned shall provide any information, evidence or documents upon request by the Advisory Commission or Alternative Dispute Resolution Commission. However, those competent authorities may refuse to provide information to the Advisory Commission in any of the following cases:

- a obtaining the information requires carrying out administrative measures that are against national law;
- b the information cannot be obtained under the national law of the of the Member State concerned;
- c the information concerns trade secrets, business secrets, industrial secrets, professional secrets or trade processes;
- d the disclosure of the information is contrary to public policy.

2 Affected persons may, at their request and with the consent of the competent authorities of the Member States concerned, appear or be represented before an Advisory Commission or Alternative Dispute Resolution Commission. Affected persons shall appear or be represented before it upon request by the Advisory Commission or Alternative Dispute Resolution Commission.

3 The independent persons of standing or any other member shall be subject to obligations of professional secrecy under the national legislation of each of the Member States concerned in relation to information they receive in their capacity as members an Advisory Commission or Alternative Dispute Resolution Commission. Affected persons, and where applicable, their representatives, shall undertake to treat any information (including knowledge of documents) that they receive during such proceedings as secret. The affected person and his representatives shall make a declaration to this effect to the competent authorities of the Member States concerned when so requested during the proceedings. The Member States shall adopt appropriate sanctions for any breach of secrecy obligations.