

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

*Article 14*

**The opinion of the Advisory Commission or Alternative Dispute Resolution Commission**

1 An Advisory Commission or Alternative Dispute Resolution Commission shall deliver its opinion to the competent authorities of the Member States concerned no later than 6 months after the date on which it was set up. Where the Advisory Commission or Alternative Dispute Resolution Commission considers that the question in dispute is such that it would need more than 6 months to deliver an opinion, this period may be extended by 3 months. The Advisory Commission or Alternative Dispute Resolution Commission shall inform the competent authorities of the Member States concerned and the affected persons of any such extension.

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.

3 The Advisory Commission or Alternative Dispute Resolution Commission shall adopt its opinion by a simple majority of its members. Where a majority cannot be reached, the vote of the chair shall determine the final opinion. The chair shall communicate the opinion of the Advisory Commission or Alternative Dispute Resolution Commission to the competent authorities.