

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

Article 9

The list of independent persons of standing

1 The list of independent persons of standing shall consist of all the independent persons of standing nominated by the Member States. For this purpose, each Member State shall nominate at least three individuals who are competent and independent, and who can act with impartiality and integrity.

2 Each Member State shall notify the Commission of the names of the independent persons of standing who it has nominated. Each Member State shall also provide the Commission with complete and up-to-date information regarding those persons' professional and academic background, their competence, their expertise and any conflicts of interest that they may have. Member States may specify in the notification which of those persons may be appointed as a chair.

3 Member States shall inform the Commission of any changes to the list of independent persons without delay.

Each Member State shall put in place procedures for removing any person whom it has appointed from the list of independent persons of standing if that person ceases to be independent.

Where, taking into consideration the relevant provisions of this Article, a Member State has reasonable cause to object to an independent person of standing remaining in the abovementioned list for reasons of lack of independence, it shall inform the Commission and provide appropriate evidence to support its concern. The Commission shall in turn inform the Member State that nominated such person of the objection and supporting evidence. On the basis of such objection and supporting evidence, the latter Member State shall within 6 months take the necessary steps to investigate the complaint, and shall decide whether to retain or remove that person from the list. The Member State shall then notify the Commission accordingly without delay.