

Council Directive 2006/112/EC of 28 November  
2006 on the common system of value added tax

TITLE XIV

**MISCELLANEOUS**

CHAPTER 2

**VAT Committee**

*Article 398*

- 1 An advisory committee on value added tax, called ‘the VAT Committee’, is set up.
- 2 The VAT Committee shall consist of representatives of the Member States and of the Commission.

The chairman of the Committee shall be a representative of the Commission.

Secretarial services for the Committee shall be provided by the Commission.

- 3 The VAT Committee shall adopt its own rules of procedure.
- 4 In addition to the points forming the subject of consultation pursuant to this Directive, the VAT Committee shall examine questions raised by its chairman, on his own initiative or at the request of the representative of a Member State, which concern the application of Community provisions on VAT.