

Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC

CHAPTER VII

**GENERAL AND FINAL PROVISIONS**

*Article 26*

**Committee**

1 The Commission shall be assisted by a committee referred to as the ‘Committee on Administrative Cooperation for Taxation’.

2 Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply.

The period laid down in Article 5(6) of Decision 1999/468/EC shall be set at three months.