

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

TITLE XIV

**MISCELLANEOUS**

CHAPTER 1

**Implementing measures**

*Article 397*

The Council, acting unanimously on a proposal from the Commission, shall adopt the measures necessary to implement this Directive.

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.

CHAPTER 3

**Conversion rates**

*Article 399*

Without prejudice to any other particular provisions, the equivalents in national currency of the amounts in euro specified in this Directive shall be determined on the basis of the euro conversion rate applicable on 1 January 1999. Member States having acceded to the European Union after that date, which have not adopted the euro as single currency, shall use the euro conversion rate applicable on the date of their accession.

*Article 400*

When converting the amounts referred to in Article 399 into national currencies, Member States may adjust the amounts resulting from that conversion either upwards or downwards by up to 10 %.

## CHAPTER 4

**Other taxes, duties and charges***Article 401*

Without prejudice to other provisions of Community law, this Directive shall not prevent a Member State from maintaining or introducing taxes on insurance contracts, taxes on betting and gambling, excise duties, stamp duties or, more generally, any taxes, duties or charges which cannot be characterised as turnover taxes, provided that the collecting of those taxes, duties or charges does not give rise, in trade between Member States, to formalities connected with the crossing of frontiers.