

Council Regulation (EC) No 1798/2003 of 7 October 2003  
on administrative cooperation in the field of value added  
tax and repealing Regulation (EEC) No 218/92 (repealed)

CHAPTER X

**GENERAL AND FINAL PROVISIONS**

*Article 44*

1 The Commission shall be assisted by the Standing Committee on Administrative Cooperation, (hereinafter referred to as the Committee).

2 Where reference is made to this paragraph, Articles 5 and 7 of Decision 1999/468/EC shall apply, having regard to the provisions of Article 8 thereof.

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

3 The Committee shall adopt its rules of procedure.

*Article 45*

1 Every three years from the date of entry into force of this Regulation, the Commission shall report to the European Parliament and the Council on the application of this Regulation.

2 Member States shall communicate to the Commission the text of any provisions of national law, which they adopt in the field covered by this Regulation.

*Article 46*

1 The provisions of this Regulation shall be without prejudice to the fulfilment of any wider obligations in relation to mutual assistance ensuing from other legal acts, including bilateral or multilateral agreements.

2 Where the Member States conclude bilateral arrangements on matters covered by this Regulation other than to deal with individual cases, they shall inform the Commission without delay. The Commission shall in turn inform the other Member States.

*Article 47*

Regulation (EEC) No 218/92 is hereby repealed.

References made to the repealed Regulation shall be construed as references to this Regulation.

*Article 48*

This Regulation shall enter into force on 1 January 2004.