

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

CHAPTER III

**OTHER FORMS OF ADMINISTRATIVE COOPERATION**

*SECTION V*

*Sharing of best practices and experience*

*Article 15*

**Scope and conditions**

- 1 Member States shall, together with the Commission, examine and evaluate administrative cooperation pursuant to this Directive and shall share their experience, with a view to improving such cooperation and, where appropriate, drawing up rules in the fields concerned.
- 2 Member States may, together with the Commission, produce guidelines on any aspect deemed necessary for sharing best practices and sharing experience.