

Council Directive (EU) 2017/1852 of 10 October 2017 on
tax dispute resolution mechanisms in the European Union

Article 20

Committee procedure

- 1 The Commission shall be assisted by the Committee on Dispute Resolution. That Committee shall be a committee within the meaning of Regulation (EU) No 182/2011.
- 2 Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.