

# EU/Norway Agreement: administrative cooperation, combating fraud and recovery of claims in the field of value added tax

2017/0272(NLE) - 25/04/2018 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Economic and Monetary Affairs adopted the report by Miguel VIEGAS (GUE/NGL, PT) on the proposal for a Council decision on the conclusion, on behalf of the European Union, of the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of Value Added Tax.

The committee recommended that the European Parliament **approve the conclusion of the agreement.**

As stated in the explanatory memorandum accompanying the report, the conclusion of cooperation agreements with the Union's neighbours and trading partners is likely to improve the Member States' ability to identify cases of VAT fraud and to combat this phenomenon while putting an end to the financial losses it generates.

Norway is a Member of the European Economic Area with a VAT system similar to that applied in the EU, which enjoys a good tradition of cooperation in the field of VAT with the EU Member States.

With the current legal framework, administrative cooperation with Norway is occasional and only possible on the basis of bilateral agreements between Norway and individual Member States, the Nordic convention or rare invitations to Norway to participate in the VAT observatory meetings as an observer.

A bilateral agreement between the EU and Norway shall provide for a solid legal framework for a sound cooperation between Norway and Member States. This cooperation follows the same structure of the cooperation currently in force between EU Member States and will benefit from the same instruments such as electronic platforms and e-forms.