

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

2017/0272(NLE) - 22/06/2018 - Final act

PURPOSE: to approve, on behalf of the Union, the Agreement between the European Union and Norway on administrative cooperation, combating fraud and recovery of claims in the field of Value Added Tax (VAT).

NON-LEGISLATIVE ACT: Council Decision (EU) 2018/1089 on the conclusion, on behalf of the 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.

CONTENT: the Council decided to approve, on behalf of the European Union, **the Agreement between the European Union and the Kingdom of Norway** on administrative cooperation, combating fraud and the recovery of claims in the field of value added tax.

The agreement was signed on 6 February, 2018. Its objective is to **establish the framework for administrative cooperation between the Member States of the Union and Norway**, in order to enable the authorities responsible for the application of VAT legislation to assist each other in ensuring compliance with that legislation and in protecting VAT revenue.

Cooperation shall be structured in the same way as the current cooperation between EU Member States and will benefit from the same instruments such as electronic platforms and e-forms.

The scope of the Agreement is, however, limited to VAT claims and to administrative penalties, fines, fees and surcharges, interest and costs relating to such claims. The scope does not cover other taxes and duties.

A Joint Committee shall ensure the proper functioning and implementation of this Agreement.

ENTRY INTO FORCE: 4.8.2018.