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

2023/0419(NLE) - 10/04/2024 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 609 votes to 3, with 1 abstention, a legislative resolution on the proposal for a Council decision on the conclusion on behalf of the Union, of the amendment 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.

Parliament **gave its consent** to the conclusion of the amendment of the Agreement.

The proposal addresses the amendment of the Agreement between the EU and Norway on administrative cooperation, fight against fraud and recovery of claims in the field of value added tax (VAT), which entered into force in September 2018. It allows EU Member States and Norway to cooperate in a similar way Member States do to fight against VAT fraud, and assist each other to recover claims in the field of VAT. However, since 2018 several amendments in the cooperation in the area of VAT between EU Member States and new tools for administrative cooperation were introduced:

- enhancing the Eurofisc network through reinforced governance (joint processing and analysis of data);

- introducing the possibilities of administrative enquiries to be carried out jointly (joint audits);

- working with other law enforcement EU bodies (Europol, OLAF);

- sharing key information on imports and on vehicles;

- introducing new administrative cooperation tools, by allowing other means to exchange information than the standard forms;

- updating the legal reference to the new general data protection rules in the EU, as well as making it clear that the EU-Norway Joint Committee is not competent for general data protection disputes.

Including the above-mentioned changes into the amendment of the Agreement would allow for better cooperation and enhance the fight against VAT fraud, thus bringing added value for both the EU Member States and Norway. It will also align the cooperation between Norway and Member States to the same structure of the cooperation currently in place between EU Member States.

Lastly, the amendment of this agreement provides for a solid legal framework for a strong cooperation between Norway and Member States.