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

2023/0419(NLE) - 19/11/2024 - Final act

PURPOSE: to conclude the Agreement between the European Union and the Kingdom of Norway amending the Agreement the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax.

NON-LEGISLATIVE ACT: Council Decision (EU) 2024/2888 on the conclusion of the Agreement between the European Union and the Kingdom of Norway amending 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 cooperation framework under the 2018 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 has had very positive outcomes. The 2018 Agreement therefore needs to be amended to provide the Member States with new cooperation tools with Norway.

Under this decision, the agreement between the European Union and the Kingdom of Norway amending the Agreement the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of value added tax is hereby approved on behalf of the Union.

In particular, the amendments to the agreement cover:

1. **Administrative enquiries carried out jointly** (so called **Joint Audits**): the possibilities of administrative enquiries carried out jointly would be introduced. Officials authorised by the competent authorities of one State would be allow to be present during administrative enquiries carried out by officials of another State and to participate in administrative enquiries carried out jointly.

2. **Eurofisc - Follow-up actions**: the amendment would allow the follow-up actions – as already possible amongst Member States pursuant to Regulation (EU) 904/2010 – within the framework of Eurofisc with the participation of Norway. Within the framework of Eurofisc, the Member States and Norway would be able to coordinate participating states` administrative enquiries of fraud identified by the Eurofisc liaison officials.

3. **Update of the legal reference to Directive 95/46/EC**: the amendment would update the reference to the repealed Directive 95/46/EC with a reference to the national rules adopted pursuant to point 5e of Annex XI to the EEA Agreement and Regulation (EU) 2016/679 on the protection of personal data. Furthermore, it was clarified that the Joint Committee is not consulted for disputes in the field of personal data protection rules referred to under point 5e of Annex XI to the EEA Agreement.

ENTRY INTO FORCE: 5.11.2024.