Basic information

2023/0419(NLE) NLE - Non-legislative enactments	Procedure completed
Amending EU/Norway Agreement on administrative cooperation, combating fraud and recovery of claims in the field of value added tax **Subject** 2.70.02 Indirect taxation, VAT, excise duties 2.80 Cooperation between administrations **Geographical area** Norway	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
ECON Economic and Monetary Affairs	TINAGLI Irene (S&D)	24/01/2024
	Shadow rapporteur FERBER Markus (EPP) YON-COURTIN Stéphanie (Renew) LAMBERTS Philippe (Greens/EFA) VAN OVERTVELDT Johan (ECR) MACMANUS Chris (The Left)	

Council of the European Union

European Commission

Commission DG	Commissioner
Taxation and Customs Union	GENTILONI Paolo

Key events

Date	Event	Reference	Summary
24/11/2023	Legislative proposal published	COM(2023)0736	Summary
05/02/2024	Committee referral announced in Parliament		

22/02/2024	Vote in committee		
26/02/2024	Committee report tabled for plenary, 1st reading/single reading	A9-0057/2024	
10/04/2024	Decision by Parliament	T9-0212/2024	Summary
10/04/2024	Results of vote in Parliament		
05/11/2024	Act adopted by Council after consultation of Parliament		
19/11/2024	Final act published in Official Journal		

Technical information

Procedure reference	2023/0419(NLE)
Procedure type	NLE - Non-legislative enactments
Procedure subtype	Consultation of Parliament
Legal basis	Treaty on the Functioning of the European Union TFEU 113 Treaty on the Functioning of the European Union TFEU 218-p6b-ab
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	ECON/9/13772

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee draft report		PE758.768	06/02/2024	
Committee report tabled for plenary, 1st reading/single reading		A9-0057/2024	26/02/2024	
Text adopted by Parliament, 1st reading/single reading		T9-0212/2024	10/04/2024	Summary

European Commission

Document type	Reference	Date	Summary
Document attached to the procedure	COM(2023)0734	24/11/2023	
Legislative proposal	COM(2023)0736	24/11/2023	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2024/2888
OJ OJ L 19.11.2024

Summary

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

2023/0419(NLE) - 24/11/2023 - Legislative proposal

PURPOSE: to conclude, on behalf of the Union, 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.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: Council may adopt the act only if Parliament has given its consent to the act.

BACKGROUND: the cooperation framework under 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 has already shown very positive outcome.

The Agreement entered into force in September 2018. Since then, new tools for administrative cooperation were introduced into EU legislation, namely by the amending Council Regulation (EU) 2018/1541. The new tools include:

- enhancing the Eurofisc network through reinforced governance, the so-called follow-up actions (joint processing and analysis of data) and administrative enquiries carried out jointly (joint audits);

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

- sharing key information on imports and on vehicles.

The possibility to use other means to exchange information than the standard forms was also introduced.

During the second meeting on 25 November 2021 of the EU-Norway Joint Committee, Norway officially submitted a request to supplement and amend the Agreement in order to:

- take into account the newly introduced administrative cooperation tools (the use of other means to exchange information than the standard forms, the administrative enquiries carried out jointly and the follow-up actions in the framework of Eurofisc);

- update the reference to the repealed Directive 95/46/EC by Regulation (EU) 2016/679 of the European Parliament and of the Council on the protection of natural persons with regard to the processing of personal data and on the free movement of such data and in particular, introducing a reference to the provisions of the European Economic Area (EEA) agreement equivalent to Regulation (EU) 2016/679.

The amendment of the Agreement, by including the above-mentioned new tools, would allow for better cooperation and enhance the fight against fraud, thus bringing added value for both parties to the Agreement (Norway and Member States).

CONTENT: the Commission proposes that the Council should decide to approve, on behalf of the Union, 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.

The foreseen amendments will provide Member States, to the extent possible and so far as necessary, with new cooperation tools with Norway, similar to the ones introduced in the Regulation 904/2010 with Regulation (EU) 2018/1541 just after the signature and conclusion of the EU-Norway Agreement.

In particular, the amendments 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.

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.

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.