







Procedure file

| Basic information | | |
|---|--------------------------------|---------------------|
| NLE - Non-legislative enactments Decision | 2017/0272(NLE) | Procedure completed |
| EU/Norway Agreement: 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 |
| |  Economic and Monetary Affairs | Shadow rapporteur | |
| | |  TOMC Romana | |
| | |  IVAN Cătălin Sorin | |
| | |  RUOHONEN-LERNER Pirkko | |
| | |  CORNILLET Thierry | |
| | |  SCOTT CATO Molly | |
| Council of the European Union | Council configuration | Meeting | Date |
| | Economic and Financial Affairs ECOFIN | 3626 | 22/06/2018 |
| | Economic and Financial Affairs ECOFIN | 3582 | 05/12/2017 |
| European Commission | Commission DG | Commissioner | |
| | Taxation and Customs Union | MOSCOVICI Pierre | |

| Key events | | | |
|------------|---|---|---------|
| 26/10/2017 | Legislative proposal published | COM(2017)0621 | Summary |
| 29/11/2017 | Committee referral announced in Parliament | | |
| 24/04/2018 | Vote in committee | | |
| 25/04/2018 | Committee report tabled for plenary, 1st reading/single reading | A8-0147/2018 | Summary |
| 29/05/2018 | Results of vote in Parliament |  | |
| 29/05/2018 | Decision by Parliament | T8-0209/2018 | Summary |
| 22/06/2018 | Act adopted by Council after consultation of Parliament | | |

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|------------|---|--|--|
| 22/06/2018 | End of procedure in Parliament | | |
| 01/08/2018 | Final act published in Official Journal | | |

| Technical information | |
|----------------------------|---|
| Procedure reference | 2017/0272(NLE) |
| Procedure type | NLE - Non-legislative enactments |
| Procedure subtype | Consultation of Parliament |
| Legislative instrument | Decision |
| Legal basis | Treaty on the Functioning of the EU TFEU 218-p8-a2; Treaty on the Functioning of the EU TFEU 218-p6b-ab; Treaty on the Functioning of the EU TFEU 113 |
| Other legal basis | Rules of Procedure EP 159 |
| Stage reached in procedure | Procedure completed |
| Committee dossier | ECON/8/11444 |

| Documentation gateway | | | | | |
|---|--|-------------------------------|------------|----|---------|
| Legislative proposal | | COM(2017)0621 | 26/10/2017 | EC | Summary |
| Document attached to the procedure | | COM(2017)0624 | 26/10/2017 | EC | |
| Committee draft report | | PE618.055 | 26/02/2018 | EP | |
| Amendments tabled in committee | | PE619.394 | 26/03/2018 | EP | |
| Committee report tabled for plenary, 1st reading/single reading | | A8-0147/2018 | 25/04/2018 | EP | Summary |
| Text adopted by Parliament, 1st reading/single reading | | T8-0209/2018 | 29/05/2018 | EP | Summary |

| Final act |
|--|
| Decision 2018/1089 OJ L 195 01.08.2018, p. 0001 Summary |

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

PURPOSE: to conclude, on behalf of the European 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).

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND : the legal framework for Member States to cooperate in order to prevent and fight against fraud, and recover claims in the field of VAT is provided by:

- [Council Regulation \(EU\) No 904/2010](#) on administrative cooperation and combating fraud in the field of VAT;
- [Council Directive 2010/24/EU](#) concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures.

The Commission considers that cooperation with third countries is essential to fight VAT fraud. In particular, Norway is a Member of the European Economic Area with a VAT system similar to that applied in the EU, and enjoys a good tradition of cooperation in the field of VAT with the EU Member States.

Between 2009 and 2012, the Norwegian tax authorities communicated to Member State authorities information on fraudulent transactions for a total amount of EUR 2.703 million. Norwegian officials also participated in multilateral controls with some Member States in the energy sector.

The Commission believes that Member States would benefit from more cooperation with Norway. The conclusion of a bilateral agreement, the text of which has been negotiated with the Norwegian authorities during 2015 and 2016, will provide a solid legal basis for good cooperation between Norway and all Member States.

CONTENT: the Commission proposes that the Council adopt a decision approving, on behalf of the EU, 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.

Cooperation will 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 cooperation instruments included in the Agreement are the same as those under the EU framework, with the exception of access to databases. In fact, the VAT Information Exchange System (VIES) allows Member States to access information regarding intra-EU transactions, which are not relevant in the context of cooperation with Norway.

Administrative cooperation and fight against fraud: the Agreement provides for the same cooperation instruments (exchange of information and administrative enquiries, spontaneous exchange of information, feedback, automatic exchange of information, administrative notification, presence in administrative offices and participation in administrative enquiries, simultaneous controls and Eurofisc) as laid down in Council Regulation (EU) No. 904/2010 with the exception of the access to databases through the VIES system.

Recovery: the Agreement provides for instruments for recovery assistance similar to those under Directive 2010/24/EU: exchange of information (including presence in administrative offices and participation in administrative enquiries in the requested state), assistance for the notification of documents, and recovery and precautionary measures. The conditions and modalities governing these types of recovery assistance are also in line with the conditions and modalities set by Directive 2010/24/EU.

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.

The Agreement sets up a joint Committee composed of representatives of the Parties, which will ensure the proper functioning and implementation of the Agreement.

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

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.

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

The European Parliament adopted by 585 votes to 12, with 41 abstentions, a legislative resolution 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 European Parliament approved the conclusion of the agreement.

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

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.