









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	 VIEGAS Miguel	23/01/2018
		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, 1st reading/single reading		
24/04/2018	Vote in committee, 1st reading/single reading		
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, 1st reading/single reading	T8-0209/2018	Summary
22/06/2018	Act adopted by Council after consultation of Parliament		
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-p6b-ab; Treaty on the Functioning of the EU TFEU 113; Treaty on the Functioning of the EU TFEU 218-p8-a2
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.