









Procedure file

Basic information		
NLE - Non-legislative enactments	2023/0419(NLE)	Awaiting final decision
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
	 Economic and Monetary Affairs	 TINAGLI Irene	24/01/2024
Council of the European Union European Commission	Commission DG Taxation and Customs Union	Shadow rapporteur	
		 FERBER Markus	
		 YON-COURTIN Stéphanie	
		 LAMBERTS Philippe	
		 VAN OVERTVELDT Johan	
		 MACMANUS Chris	
	Commissioner	GENTILONI Paolo	

Key events			
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	Results of vote in Parliament		
10/04/2024	Decision by Parliament	T9-0212/2024	Summary

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 EU TFEU 113; Treaty on the Functioning of the EU TFEU 218-p6b-ab
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Awaiting final decision
Committee dossier	ECON/9/13772

Documentation gateway					
Legislative proposal		COM(2023)0736	24/11/2023	EC	Summary
Document attached to the procedure		COM(2023)0734	24/11/2023	EC	
Committee draft report		PE758.768	06/02/2024	EP	
Committee report tabled for plenary, 1st reading/single reading		A9-0057/2024	26/02/2024	EP	
Text adopted by Parliament, 1st reading/single reading		T9-0212/2024	10/04/2024	EP	Summary

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

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 allowed 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

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.