European Union; Norway

European Commission Completes Negotiations on Amendments to the EU-Norway Agreement on Administrative Cooperation in Combating VAT Fraud

7 December 2023

Report from Irene Herrero Moreno, VAT Associate, IBFD

On 6 December 2023, the European Commission completed and finalised the negotiations with Norway to amend the EU-Norway agreement on administrative cooperation, recovery assistance and combating fraud in the field of VAT (the Agreement).

The negotiations to amend the Agreement started in June 2022 (for more information see European Commission Proposes Amendments to EU-Norway Agreement on Administrative Cooperation Combating Fraud and Recovery of Claims in VAT (27 November 2023) and European Council Opens Negotiations With Norway to Strengthen the Fight Against VAT Fraud (20 June 2022)) and were conducted in order to include new cooperation tools with Norway, such as joint audits or follow-up actions carried out in the framework of Eurofisc with the participation of Norway. In addition, they pursued the updating of the Agreement with regard to the rules on the processing of personal data and on the free movement of such data, in accordance with Regulation 2016/679.

Once the amended Agreement has been signed and adopted, it will provide Member States with new tools for cooperation with Norway.

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