

Council of the EU Amends EU-Norway Agreement on Administrative Cooperation Combating VAT Fraud

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On 28 February 2024, the [Decision 2024/767](#) (the Decision) of the Council of the European Union introducing certain amendments to 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, was published in the Official Journal of the European Union.

The Decision is based on the amendments proposed by the European Commission to include new cooperative tools, such as the exchange of information by means other than standard forms, joint administrative enquires (joint audits) and the enhancement of the Eurofisc network through reinforced government, in the referred agreement (for more details see [European Council Authorizes European Commission to Negotiate With Norway to Unite Against VAT Fraud \(27 July 2022\)](#) and [European Commission Proposes Amendments to EU-Norway Agreement on Administrative Cooperation Combating Fraud and Recovery of Claims in VAT \(27 November 2023\)](#)).

The President of the Council of the EU is authorized to designate the person(s) empowered to sign the Agreement and it is indicated that the Decision enters into force on 28 February 2024, the date of its adoption.