

# European Commission Proposes Amendments to EU-Norway Agreement on Administrative Cooperation Combating Fraud and Recovery of Claims in VAT

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On 24 November 2023, the European Commission presented two proposals amending the [Agreement between the European Union and the Kingdom of Norway](#) on administrative cooperation, fight against fraud and recovery of claims in the area of VAT (the Agreement).

The Agreement, which entered into force in September 2018, allows EU Member States and Norway to cooperate in the same way as Member States do under [Council Regulation 904/2010](#) and the [Recovery Directive \(2010/24\)](#) to combat VAT fraud and to assist each other with VAT recovery claims.

The amendments to the Agreement offer Member States new cooperation tools with Norway, similar to the ones introduced in [Council Regulation 904/2010](#) with [Council Regulation 2018/1541](#); specifically, they introduce: (i) joint audits conducted by administering agencies; and (ii) follow-up actions carried out within the framework of Eurofisc with the participation of Norway. In addition, the amendments aim to bring the Agreement in line with EU regulations regarding VAT administrative cooperation and data protection updating the legal references referring to personal data protection.

In practice, the proposed amendment to the Agreement will not result in any new legal act. The detailed provisions of the proposals can be found [here](#) and [here](#).