



Council of the
European Union

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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	ST 16013/23 + ADD 1
Subject:	COUNCIL DECISION on the signing on behalf of the Union, of the Agreement between the European Union and the Kingdom of Norway amending 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 <i>- Adoption</i>

1. On 24 November 2023, the Commission submitted to the Council its proposal for the abovementioned Council Decision¹.
2. A written consultation was launched in the Working Party on Tax Questions (Indirect Taxation – VAT), and no objections were raised.
3. In light of the above, the Committee of Permanent Representatives is requested to invite the Council to adopt this Council Decision as finalised by the legal/linguistic experts in doc. 16398/23 at one of its forthcoming sessions. The Agreement between the European Union and the Kingdom of Norway amending 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, as finalised by the legal/linguistic experts, is contained in doc. 16404/23.

¹ 16013/23 + ADD 1.