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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

Subject: COUNCIL DECISION authorising the opening of negotiations with the Kingdom of Norway for an agreement on administrative cooperation in the field of direct taxation

COUNCIL DECISION (EU) 2025/...

of ...

**authorising the opening of negotiations with the Kingdom of Norway
for an agreement on administrative cooperation in the field of direct taxation**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular
Article 115, in conjunction with Article 218(3) and (4) thereof,

Having regard to the recommendation from the European Commission,

Whereas:

- (1) The Member States benefit from a solid and well-integrated framework of administrative cooperation in the field of direct taxation laid down in Council Directive 2011/16/EU¹. That framework aims to ensure tax compliance within the Union while assisting tax authorities in preventing and tackling tax fraud, evasion and avoidance.
- (2) The Kingdom of Norway ('Norway') is a key trade partner of the Union and a contracting party to the Agreement on the European Economic Area². It is in the interest of the Member States to broaden the scope of the framework of cooperation in the field of taxation between the Union and Norway, which is currently limited to the field of value added tax.
- (3) To that aim, negotiations should be opened with a view to concluding an agreement on administrative cooperation in the field of direct taxation with Norway, which would broaden the scope of reciprocal automatic exchange of information between the Member States and Norway, by covering the exchange of information as referred to in Article 8(1) and Articles 8a and 8ab of Directive 2011/16/EU.

¹ Council Directive 2011/16/EU of 15 February 2011 on administrative cooperation in the field of taxation and repealing Directive 77/799/EEC (OJ L 64, 11.3.2011, p. 1, ELI: <http://data.europa.eu/eli/dir/2011/16/oj>).

² OJ L 1, 3.1.1994, p. 3, ELI: http://data.europa.eu/eli/agree_internation/1994/1/oj.

- (4) The negotiations should also aim to broaden the scope of tax recovery assistance between the Member States and Norway, by covering claims relating to all taxes besides those already covered by 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 tax³, in line with Council Directive 2010/24/EU⁴,

HAS ADOPTED THIS DECISION:

³ OJ L 195, 1.8.2018, p. 3, ELI: http://data.europa.eu/eli/agree_internation/2018/1089/oj.

⁴ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1, ELI: <http://data.europa.eu/eli/dir/2010/24/oj>).

Article 1

1. The Commission is hereby authorised to open negotiations for an agreement on administrative cooperation in the field of direct taxation with the Kingdom of Norway.
2. The negotiations shall be conducted on the basis of the negotiating directives of the Council set out in the addendum to this Decision. Those negotiating directives shall be revised and further developed as appropriate depending on the evolution of the negotiations.

Article 2

1. The negotiations shall be conducted in consultation with the Working Party on Tax Questions, which is hereby designated as the special committee provided for in Article 218(4) of the Treaty on the Functioning of the European Union.
2. The Commission shall regularly report to the special committee referred to in paragraph 1 on the steps undertaken pursuant to this Decision and consult it on a regular basis.
3. Whenever so requested by the Council, the Commission shall report to the Council on the conduct and the outcome of the negotiations, including in writing.

Article 3

This Decision is addressed to the Commission.

Done at ..., ...

For the Council

The President
