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**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
On:	10 September 2025

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Subject:	Council Decision authorising the opening of negotiations with Norway for an agreement on administrative cooperation in direct taxation - Adoption
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1. On 25 June 2025, the Commission submitted to the Council a recommendation for a Council Decision authorising the opening of negotiations on an agreement between the European Union and the Kingdom of Norway in the field of administrative cooperation in direct tax matters<sup>1</sup>, together with a recommendation for the negotiating directives<sup>2</sup>.
2. The aim of the envisaged negotiations with Norway would be to conclude an agreement in the field of cooperation for tax purposes in direct tax matters between the European Union and Norway. Further details can be found in the negotiating directives set out in the addendum to the Council Decision.

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<sup>1</sup> Document 10939/25.

<sup>2</sup> Document 10939/25 ADD 1.

3. Following the meetings of the Working Party on Tax Questions (Direct Taxation) on 7 July and 3 September 2025 as well as the ensuing consultations, all delegations could support the Presidency compromise text of the Council Decision, subject to the legal-linguistic revision, and the Presidency compromise text of the negotiating directives. The Working Party on Tax Questions (High Level) was informed about the state of play on 23 September 2025.
  4. The text of the Council Decision, as revised by the lawyers-linguists, is set out in document 12709/25 and the negotiating directives are set out in document 12709/25 ADD 1. Once adopted, the Council Decision will be published in the Official Journal of the European Union in accordance with Article 17(2)(b) of the Council's Rules of Procedure.
  5. Against this background, the Permanent Representatives Committee is invited to suggest that the Council:
    - as an "A" item on the agenda of a forthcoming meeting:
      - i) adopts the **Council Decision authorising the opening of negotiations with the Kingdom of Norway for an agreement on administrative cooperation in the field of direct taxation**, as set out in document 12709/25;
      - ii) agrees on the **negotiating directives** set out in the addendum to the Council Decision referred to in point (i) above, as set out in document 12709/25 ADD 1;
    - requests the General Secretariat of the Council to inform the European Parliament in accordance with Article 218(10) TFEU and, therefore, to transmit a copy of the Decision and the negotiating directives referred to in points (i) and (ii) above to the European Parliament.
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