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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	ST 16014/23 + ADD 1
Subject:	Council Decision on the conclusion 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 proposals for Council Decisions¹ on the signing and the conclusion, respectively, of an agreement 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 ('the Agreement').
2. The Council Decision on the signing of the Agreement was adopted by the Council (Economic and Financial Affairs) on 20 February 2024².
3. The European Parliament voted on its opinion on the Council Decision on the conclusion of the Agreement at its plenary session on 10 April 2024³.

¹ 16013/23 + ADD 1, 16014/23 + ADD 1.

² Council Decision (EU) 2024/767 of 20 February 2024 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 (OJ L, 2024/767, 28.2.2024).

4. The Agreement⁴ was subsequently signed on 2 October 2024.
5. In light of the above, the Committee of Permanent Representatives is requested to invite the Council to adopt the Council Decision on the conclusion of the Agreement as finalised by the legal/linguistic experts in doc. 16401/23 at one of its forthcoming sessions.

³ European Parliament legislative resolution of 10 April 2024 on the proposal for a Council decision on the conclusion on behalf of the Union, of the amendment of 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 (COM(2023)0736 – C9-0007/2024 – 2023/0419(NLE)).

⁴ 16404/23.