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'I/A' ITEM NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	13774/17 FISC 240 N 44 ECOFIN 895 + ADD 1
Subject:	Draft Council Decision on the signing, on behalf of the Union, 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

- Adoption

1. On 26 October 2017 the Commission transmitted to the Council a proposal for a Council Decision on the signing, on behalf of the Union, 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 (doc. 13774/17 FISC 240 N 44 ECOFIN 895 + ADD 1).
2. Following the 14 November 2017 meeting of the Fiscal Attachés' Working Party, all delegations could lift their remaining reserves on the Commission proposal and agreed that the draft Council decision should be accompanied by a statement to be added to the minutes of the Council meeting adopting the decision on the signature of the Agreement (see annex to this note).

3. That will form an integral part of the context in which the Council adopts the decision to authorise the signature of 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 on behalf of the Union.
4. The Permanent Representatives Committee could therefore suggest that the Council:
 - adopt, as an "A" item on the agenda of a forthcoming meeting, the abovementioned Council Decision, as finalised by the Legal/Linguistic Experts in doc. 14382/17 FISC 264 N 55 ECOFIN 945, on the signing, on behalf of the Union, 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, as finalised by the Legal/Linguistic Experts in doc. 14390/17 FISC 265 N 56 ECOFIN 949;
 - include the statement in annex to the minutes of the Council meeting adopting the Decision on the signature of the Agreement, and make it publicly available.

STATEMENT FROM THE COUNCIL

The Council recognises that the European Union and the Kingdom of Norway are neighbours, dynamic trade partners and are also parties to the Agreement on the European Economic Area, which aims to promote a continuous and balanced strengthening of trade and economic relations between the Contracting Parties. Due to these close relations, 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 must be regarded as specific and hence the Council declares that this Agreement will not constitute a precedent for future agreements in this area between the European Union and third countries. In particular, in any possible future agreement concerning exchange of targeted information through the Eurofisc network established under Chapter X of Council Regulation (EU) No. 904/2010 should be limited to what is strictly necessary and possible to combat cross-border fraud between the Union and the third country.
