Council of the European Union

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LEGISLATIVE ACTS AND OTHER INSTRUMENTS

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

COUNCIL DECISION (EU) 2024/…

of …

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

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 113 in conjunction with Article 218(6), second subparagraph, point (b) thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament[1],

[1] Opinion of … (not yet published in the Official Journal).

Whereas:

(1) The cooperation framework under 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[2] (the '2018 Agreement') has had very positive outcomes.

(2) Council Regulation (EU) No 904/2010, as amended by Council Regulation (EU) 2018/1541[3], has introduced new tools of administrative cooperation in the Union legislation.

(3) The 2018 Agreement therefore needs to be amended to provide the Member States with new cooperation tools with Norway.

(4) 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 (the 'Agreement'), which is the result of the negotiations, duly reflects the negotiating directives issued by the Council.

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2 OJ L 195, 1.8.2018, p. 3.

3 Council Regulation (EU) 2018/1541 of 2 October 2018 amending Regulations (EU) No 904/2010 and (EU) 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax (OJ L 259, 16.10.2018, p. 1).

(5) In accordance with Council Decision (EU) 2024/…[4+], the Agreement was signed on …[++], subject to its conclusion at a later date.

(6) The European Data Protection Supervisor was consulted in accordance with Article 42(1) of Regulation (EU) No 2018/1725 of the European Parliament and of the Council[5].

(7) The Agreement should be approved,

HAS ADOPTED THIS DECISION:

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[4] Council Decision (EU) 2024/… of … 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, …, ELI: …).

[+] OJ: Please insert in the text the number of the Decision contained in document ST 16401/2023 and insert the number, date, title and OJ reference of that Decision in the footnote.

[++] OJ: please insert the date of signature of the Agreement contained in document ST 16404/2023.

[5] Regulation (EU) 2018/1725 of the European Parliament and of the Council of 23 October 2018 on the protection of natural persons with regard to the processing of personal data by the Union institutions, bodies, offices and agencies and on the free movement of such data, and repealing Regulation (EC) No 45/2001 and Decision No 1247/2002/EC (OJ L 295, 21.11.2018, p. 39).

Article 1

The Agreement between the European Union and the Kingdom of Norway amending the Agreement 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') is hereby approved on behalf of the Union[6].

Article 2

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 2 of the Agreement[7].

Article 3

This Decision shall enter into force on the date of its adoption.

Done at …,

For the Council
The President

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[6] The text of the Agreement is published in OJ L, ..., ELI: ... [OJ: please insert OJ reference for document ST 16404/2023].

[7] The date of entry into force of the Agreement will be published in the *Official Journal of the European Union* by the General Secretariat of the Council.