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**FISC 98  
N 12  
ECOFIN 115**

**'I/A' ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	15503/18 + ADD 1 - COM(2018) 832 final
Subject:	Draft Council Decision on the position to be taken on behalf of the European Union within the Joint Committee established 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 tax – Adoption

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1. On 12 December 2018 the Commission transmitted the proposal for a Council Decision on the position to be taken on behalf of the European Union in the Joint Committee established in accordance with Article 41(1) 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<sup>1</sup>.
2. The text resulting from discussions between delegations, which led to unanimous agreement at the level of the Working Party on Tax Questions, was submitted for legal-linguistic review. The result of this work is set out in doc. 5965/19 FISC 94 N 2 ECOFIN 97.

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<sup>1</sup> Doc. 15503/18 FISC 558 N 67 ECOFIN 1197 + ADD 1.

3. The Permanent Representatives Committee is therefore invited to suggest that the Council:
- adopt, as an "A" item on the agenda of a forthcoming meeting, **the Council Decision on the position to be taken on behalf of the European Union within the Joint Committee established 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 tax**, as finalised by the legal/linguistic experts in doc. 5965/19 FISC 94 N 2 ECOFIN 97.
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