



Plenary sitting

A9-0057/2024

26.2.2024

REPORT

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))

Committee on Economic and Monetary Affairs

Rapporteur: Irene Tinagli

(Simplified procedure – Rule 52(1) of the Rules of Procedure)

Symbols for procedures

- * Consultation procedure
- *** Consent procedure
- ***I Ordinary legislative procedure (first reading)
- ***II Ordinary legislative procedure (second reading)
- ***III Ordinary legislative procedure (third reading)

(The type of procedure depends on the legal basis proposed by the draft act.)

Amendments to a draft act

Amendments by Parliament set out in two columns

Deletions are indicated in ***bold italics*** in the left-hand column. Replacements are indicated in ***bold italics*** in both columns. New text is indicated in ***bold italics*** in the right-hand column.

The first and second lines of the header of each amendment identify the relevant part of the draft act under consideration. If an amendment pertains to an existing act that the draft act is seeking to amend, the amendment heading includes a third line identifying the existing act and a fourth line identifying the provision in that act that Parliament wishes to amend.

Amendments by Parliament in the form of a consolidated text

New text is highlighted in ***bold italics***. Deletions are indicated using either the **■** symbol or ~~strikeout~~. Replacements are indicated by highlighting the new text in ***bold italics*** and by deleting or striking out the text that has been replaced.

By way of exception, purely technical changes made by the drafting departments in preparing the final text are not highlighted.

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DRAFT EUROPEAN PARLIAMENT LEGISLATIVE RESOLUTION

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))

(Consultation)

The European Parliament,

- having regard to the proposal for a Council decision (COM(2023)0736),
 - having regard to the draft 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 (16014/2023),
 - having regard to Article 113 and Article 218(6), second subparagraph, point (b), of the Treaty on the Functioning of the European Union, pursuant to which the Council consulted Parliament (C9-0007/2024),
 - having regard to Rules 82 and 114(8) of its Rules of Procedure,
 - having regard to the report of the Committee on Economic and Monetary Affairs (A9-0057/2024),
1. Gives its consent to conclusion of the amendment of the agreement;
 2. Instructs its President to forward its position to the Council, the Commission and the governments and parliaments of the Member States and of the Kingdom of Norway.

EXPLANATORY STATEMENT

The proposal addresses the amendment of the Agreement between the EU and Norway on administrative cooperation, fight against fraud and recovery of claims in the field of value added tax (VAT), which entered into force in September 2018.

The Agreement allows EU Member States and Norway to cooperate in a similar way Member States do to fight against VAT fraud, and assist each other to recover claims in the field of VAT. However, since 2018 several amendments in the cooperation in the area of VAT between EU Member States and new tools for administrative cooperation were introduced:

- enhancing the Eurofisc network through reinforced governance (joint processing and analysis of data);
- introducing the possibilities of administrative enquiries to be carried out jointly (joint audits);
- working with other law enforcement EU bodies (Europol, OLAF);
- sharing key information on imports and on vehicles;
- introducing new administrative cooperation tools, by allowing other means to exchange information than the standard forms;
- updating the legal reference to the new general data protection rules in the EU, as well as making it clear that the EU-Norway Joint Committee is not competent for general data protection disputes.

Including the above-mentioned changes into the amendment of the Agreement would allow for better cooperation and enhance the fight against VAT fraud, thus bringing added value for both the EU Member States and Norway. It will also align the cooperation between Norway and Member States to the same structure of the cooperation currently in place between EU Member States.

According to Article 218 (6) of the TFEU the Council can only adopt the decision to conclude the agreement after the European Parliament gives its opinion.

The rapporteur welcomes the conclusion of the amendment to this bilateral agreement between the EU and Norway and agrees with the Commission that the amendment of this agreement provides for a solid legal framework for a strong cooperation between Norway and Member States.

**ANNEX: ENTITIES OR PERSONS
FROM WHOM THE RAPPORTEUR HAS RECEIVED INPUT**

The rapporteur declares under her exclusive responsibility that she did not receive input from any entity or person to be mentioned in this Annex pursuant to Article 8 of Annex I to the Rules of Procedure.

PROCEDURE – COMMITTEE RESPONSIBLE

Title	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
References	COM(2023)0736 – C9-0007/2024 – 2023/0419(NLE)
Date of consultation or request for consent	16.2.2024
Committee responsible Date announced in plenary	ECON 5.2.2024
Rapporteurs Date appointed	Irene Tinagli 24.1.2024
Simplified procedure - date of decision	22.2.2024
Discussed in committee	22.2.2024
Date adopted	22.2.2024
Date tabled	26.2.2024