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ANNEX

ANNEX

to the

Recommendation for a Council Decision

authorising the opening of negotiations on an agreement between the European Union and the Kingdom of Norway in the field of administrative cooperation in direct tax matters

ANNEX

The Union should aim to conclude an agreement with the Kingdom of Norway ("Norway") covering administrative cooperation in direct tax matters.

The aim of the negotiations should be to provide a legal basis for an extension to Norway of parts of Council Directive 2011/16/EU of 15 February 2011[1] (Directive on Administrative Cooperation in the field of taxation - DAC), including its subsequent amendments.

In particular, the negotiations should cover the following areas:

– Automatic exchange of information on potentially tax-harmful cross-border arrangements, in accordance with Council Directive 2018/822 of 25 May 2018[2] (DAC6).

– Automatic exchange of information on the categories of income and assets listed in article 8 of DAC, as amended by Council Directive 2021/514 of 22 March 2021[3] (DAC7) and Council Directive 2023/2226 of 17 October 2023[4] (DAC8).

– Automatic exchange of information on tax rulings and advance pricing arrangements, in accordance with Council Directive 2015/2376 of 8 December 2015[5] (DAC3).

Other forms of administrative cooperation covered by the DAC could be included if deemed useful to offer better opportunities to tackle tax evasion and avoidance and ensure the level playing field.

The negotiations should ensure that the Agreement includes a review mechanism requiring the parties to amend it to reflect any future amendments of the DAC concerning areas covered by the Agreement.

The outcome of the negotiations should be fully in line with Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation - GDPR)[6].

1 OJ L 64, 11.3.2011, p.1-12
2 OJ L 139, 5.6.2018, p.1-13
3 OJ L 104, 25.3.2021, p.1-26
4 OJ L, 2023/2226, 24.10.2023
5 OJ L 332, 18.12.2015, p.1-10
6 OJ L119 of 4 May 2016, pages 1-88