



2024/2888

19.11.2024

COUNCIL DECISION (EU) 2024/2888

of 5 November 2024

**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⁾,

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.
- (5) In accordance with Council Decision (EU) 2024/767 ⁽⁴⁾, the Agreement was signed on 2 October 2024, 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) 2018/1725 of the European Parliament and of the Council ⁽⁵⁾.
- (7) The Agreement should be approved,

HAS ADOPTED THIS DECISION:

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⁾.

⁽¹⁾ Opinion of 10 April 2024 (not yet published in the Official Journal).

⁽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) No 2017/2454 as regards measures to strengthen administrative cooperation in the field of value added tax (OJ L 259, 16.10.2018, p. 1).

⁽⁴⁾ Council Decision (EU) 2024/767 of 20 February 2024 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, 2024/767, 28.2.2024, ELI: <http://data.europa.eu/eli/dec/2024/767/oj>).

⁽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).

⁽⁶⁾ The text of the Agreement is published in OJ L, 2024/2889, 19.11.2024, ELI: http://data.europa.eu/eli/agree_internation/2024/2889/oj.

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 Brussels, 5 November 2024.

For the Council

The President

VARGA M.

⁽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.