

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

1st Meeting of the Joint Committee

Brussels, 10 April 2019

On 10 April, the Commission hosted a delegation from Norway and representatives from 14 Member States at the first meeting of the Joint Committee under the [EU-Norway Agreement on administrative cooperation in VAT](#). The meeting took place in a friendly and cooperative atmosphere. 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 is the first of this type between the EU and a third country. It allows the tax authorities of the EU and Norway to exchange information and carry out joint activities in order to fight VAT fraud. VAT fraud is estimated to be responsible for revenue losses of around €50 billion annually in the EU. The total VAT loss from e-commerce within the Union on cross-border supplies of goods has been estimated at around EUR 5 billion per year and, more recently, this estimate has been updated to reach an even more remarkable amount ranging from EUR 7 to 10 billion.

After adopting the Decisions for the implementation of the Agreement, the delegations shared some success stories about the participation of Norway in Eurofisc, the European network composed of antifraud experts from the Member States. They also discussed their interest in cooperating in the latest Commission initiative to allow tax authorities to collect payment data to fight e-commerce VAT fraud. Norway already has a long experience in this area.

Background

The EU-Norway Agreement on administrative cooperation, fight against fraud and assistance on recovery of claims in the field of VAT (thereinafter "the Agreement") entered into force on 1 September 2018.

The content of the Agreement reflects the administrative cooperation tools, laid down in Council Regulation (EU) No 904/2010 on administrative cooperation and fight against fraud in the field of VAT and Council Directive 2010/24/EU on mutual assistance for the recovery of claims relating to taxes, duties and other measures, with the exclusion of mutual access to electronic databases and systems.

Article 41 of the Agreement sets up a Joint Committee (JC) composed of representatives of the Parties (the Union and Norway) whose task is to ensure the proper functioning and implementation of the Agreement.

Related links

More information on the agreement:

https://ec.europa.eu/taxation_customs/business/international-affairs/norway_en

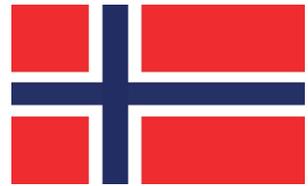
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EU Delegation

- Maria Teresa Fabregas Fernandez, Director, Taxud C, Opening speech
- Caroline Edery, Head of Unit, Taxud C4, Chair
- Costantino Lanza, Deputy Head of Unit, Taxud C4
- Bertrand Lapalus, Head of Sector, Taxud C4
- H el ene Michard, Administrator, Taxud C4
- Petya Tocheva, Administrator, Taxud C4
- Remi Verneau, Administrator, Taxud C4



NO Delegation

- Erik Mæhlen Larsen, Councillor for Finance, Permanent Representation
- Tor Lande, Deputy Director General, Ministry of Finance
- Beate Wenes, Adviser, Ministry of Finance
- Guri Ellen Stange, Senior Legal Adviser, Tax Administration
- Joydhan Barua, Senior Adviser, Tax Administration
- John Alfred Brandt Sætre, Senior Legal Adviser, Tax Administration
- Kari Steberg, Senior Tax Adviser, Tax Administration

