

# EU and Norway Foster Administrative Cooperation to Combat VAT Fraud



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## News

**Thomas Wahl**

On 6 February 2018, the Council and Norway [signed an agreement](#) designed to strengthen administrative cooperation in order to combat fraud and recover claims in the field of VAT.

The main objective is to close a gap in control of the VAT chains used by fraudsters with counterparts located in non-EU countries.

The [agreement](#) lays down rules and procedures for cooperation when exchanging any information that may assist in a correct assessment of VAT, monitor the correct application of VAT, and combat VAT fraud. They also address the recovery of claims relating to VAT and regulate administrative penalties, fines, fees, or surcharges.

The agreement follows the same structure that currently used for cooperation between EU Member States and the same instruments, such as electronic platforms and e-forms.

Norway is the first country that the EU has concluded an agreement with in this field. Negotiations started in 2014/2015 after the Council had given a respective mandate to the Commission. Norway is a member of the European Economic Area with a similar VAT system to that of the EU and a well-established tradition of cooperation in the field of VAT with EU Member States.

The agreement must now be approved by the EU and Norway in accordance with their own internal legal procedures. It will enter into force on the first day of the second month after the Parties have notified each other of completion of the internal legal procedures.

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