

EU and Norway: Updated Agreement on Administrative Cooperation in the Field of VAT



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News

Thomas Wahl

On 4 October 2024, the [EU and Norway signed](#) an Agreement amending the 2018 Agreement between the parties on administrative cooperation, combating fraud and recovery of claims in the field of value added tax. For the negotiations of this amending agreement →[euclid 2/2022, 108](#). For the existing 2018 Agreement →[euclid 1/2018, 16](#).

On 5 November 2024, the [Council of the European Union approved](#) the new agreement on behalf of the Union. The Agreement was published in the EU's [Official Journal of 19 November 2024](#). It will enter into force two months after the parties notified each other of the completion of the internal legal ratification procedures.

The update of the 2018 agreement aimed at aligning the EU-Norway partnership with the latest EU VAT legislation. It will provide new cooperation tools, including the following:

- The spontaneous and automatic exchange of information and feedback;
- Assistance on administrative notifications;
- Participation in administrative enquiries (PAOEs);
- Simultaneous controls (MLCs);
- Enhanced use of digital tools, such as e-invoicing and the digitization of VAT reporting;
- Norway's participation in [Eurofisc](#) (the EU's network facilitating real-time information exchange among tax authorities to address VAT fraud across borders).

As regards recovery, the new agreement includes the requests for recovery, requests for enforcement and requests for precautionary measures.

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AUTHOR

Thomas Wahl

Senior Researcher
Max Planck Institute for the
Study of Crime, Security and
Law

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