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

2nd Meeting of the Joint Committee
Oslo, 25 November 2021

According to Article 41 of the Agreement, the Joint Committee shall meet at least once every two years and will be chaired alternately by each of the Parties.

The first meeting was hosted by the Commission and consequently the second meeting, which took place on 25 November 2021, was hosted by Norway.

During the second meeting, both parties provided examples of successful outcomes of the cooperation and expressed their satisfaction with the Agreement which has been implemented already for a few years (since September 2018). Norway underlined that it considers the Agreement important and successful.

Norway participates actively in most of the Eurofisc working fields. Between 2020 and 2021, Norway alerted the EU Member States of possible VAT fraud in the field of green certificate. This alert mechanism allowed Member States to take prevention measures and avoid a VAT loss estimated around EUR 5 billion.

In addition, Norway asked to amend the Agreement and extend it to the new administrative cooperation tools introduced in the EU legislation by Council Regulation (EU) 2018/1541\(^1\) (joint audits and Eurofisc follow-up actions).

Representatives of 12 Member States were present during the second meeting, namely Austria, Belgium, Czech Republic, Estonia, Germany, Italy, Latvia, Lithuania, Poland, Romania, Slovakia and Slovenia.

Related links

More information on the agreement:
https://ec.europa.eu/taxation_customs/business/international-affairs/norway_en
Contact:
taxud-unit-c4@ec.europa.eu

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