DECISIONS

COUNCIL DECISION (EU) 2022/1311

of 17 June 2022

authorising the opening of negotiations with the Kingdom of Norway to amend 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(3) and (4) thereof,

Having regard to the recommendation from the European Commission,

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 [1] (the 'Agreement') has shown very positive results, as demonstrated at the second meeting of the Joint Committee established by the Agreement, held in Oslo on 25 November 2021.

(2) The Member States would benefit from more effective administrative cooperation with Norway if such cooperation were to be strengthened through the addition of new tools, in particular as regards Eurofisc follow-up actions.

(3) Negotiations should be opened between the Union and the Kingdom of Norway with a view to amending the Agreement.

(4) This Decision is also the basis for the positions to be adopted on the Union's behalf in the Joint Committee established by the Agreement for the purposes of the procedure laid down in Article 41(5) thereof and in accordance with the negotiating directives of the Council set out in the addendum to this Decision,

HAS ADOPTED THIS DECISION:

Article 1

The Commission is hereby authorised to open negotiations, on behalf of the Union, with the Kingdom of Norway to amend 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.

Article 2

The negotiations shall be conducted on the basis of the negotiating directives of the Council set out in the addendum to this Decision.

Article 3

The negotiations shall be conducted in consultation with the Council Working Party on Tax Questions.

(1) OJ L 195, 1.8.2018, p. 3.

Article 4

This Decision is addressed to the Commission.

Done at Luxembourg, 17 June 2022.

For the Council

The President

B. LE MAIRE