



Council of the  
European Union

Brussels, 28 November 2017  
(OR. en)

14381/17

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**2017/0272 (NLE)**

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**ECOFIN 944**

## **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: COUNCIL DECISION on the conclusion, on behalf of the Union, of 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

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**COUNCIL DECISION (EU) 2017/...**

**of ...**

**on the conclusion, on behalf of the Union,  
of 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 point (b) of the second subparagraph of Article 218(6) thereof,

Having regard to the proposal from the European Commission,

Having regard to the opinion of the European Parliament<sup>1</sup>,

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<sup>1</sup> OJ C ..., p. ...

Whereas:

- (1) In accordance with Council Decision (EU) 2017/...<sup>1+</sup>, 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 Agreement') was signed on [...].
- (2) The text of the Agreement, which is the result of the negotiations, duly reflects the negotiating directives issued by the Council.
- (3) The European Data Protection Supervisor was consulted in accordance with Article 28(2) of Regulation (EC) No 45/2001 of the European Parliament and of the Council<sup>2</sup>.
- (4) The Agreement should be approved,

HAS ADOPTED THIS DECISION:

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<sup>1</sup> Council Decision (EU) 2017/... of ... on the signing, on behalf of the Union, of 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 (OJ L ..., p. ...).

<sup>+</sup> OJ: Please insert the number of the Decision contained in document ST 14382/17 and the date of signature of the Agreement and complete the footnote accordingly.

<sup>2</sup> Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).

*Article 1*

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 hereby approved on behalf of the Union.

The text of the Agreement is attached to this Decision.<sup>1</sup>

*Article 2*

The President of the Council shall, on behalf of the Union, give the notification provided for in Article 44(2) of the Agreement.

*Article 3*

The Commission, assisted by representatives of the Member States, shall represent the Union in the Joint Committee set up under Article 41 of the Agreement.

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<sup>1</sup> Delegations: See document ST 14390/17.

*Article 4*

This Decision shall enter into force on the third day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels,

*For the Council*

*The President*

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