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NOTE

From:	General Secretariat of the Council
To:	Permanent Representatives Committee
Subject:	Council Decision on the conclusion of the Agreement between the European Union and the Kingdom of Norway amending 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 - Adoption = Commission statement

The Commission entered the following statement on the above subject for the minutes of the meeting of the Committee of Permanent Representatives of 30 October 2024.

Commission statement

‘In light of the judgment of the Court of Justice of 9 April 2024 in case C-551/21, Commission v. Council, as a matter of primary law, it is for the Commission to express the Union’s consent to be bound by the Amendment 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. Therefore, Article 2 of the Council Decision on the conclusion of the Amendment 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, which empowers the President of the Council to express such consent on behalf of the Union is not in accordance with the Treaties as interpreted by the Court.

However, given that the Council had transmitted the draft decision in the present file to the Parliament for its opinion prior to the Court giving judgment to ensure its timely adoption, the Commission will not stand in the way of its adoption by qualified majority.

The Commission underlines the importance to ensure that all future Council Decisions on the conclusion of international agreements, for which the Council had not yet sought the opinion of Parliament on the date of the judgment, are fully compliant with the above-mentioned judgment of the Court of Justice.'
