VAT fraud: EU approves cooperation agreement with Norway

On 22 June 2018, the Council approved an agreement with Norway aimed at boosting cooperation in the area of VAT.

The agreement, signed in Sofia on 6 February 2018, provides EU member states and Norway with a legal framework for administrative cooperation in:

- preventing VAT fraud;
- assisting each other in the recovery of VAT claims.

The agreement follows the same structure that is currently used for cooperation between the EU's member states. It provides for the same instruments, such as electronic platforms and e-forms. Fraud schemes often exploit weaknesses in the way VAT transaction chains are controlled when they include counterparts located in third countries.

Norway is the first country with which the EU has an agreement in this field. A member of the European Economic Area, it has a similar VAT system to the EU's and enjoys a good track record of VAT cooperation with the EU member states.

The decision to approve the agreement was taken without discussion at a meeting of the Economic and Financial Affairs Council.

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