Council Decision (EU) 2019/425 of 12 March 2019 on the position to be taken on behalf of the European Union within the Joint Committee established by 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

COUNCIL DECISION (EU) 2019/425

of 12 March 2019

on the position to be taken on behalf of the European Union within the Joint Committee established by 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(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

(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[(1)] ('the Agreement') was concluded by the Union by means of Council Decision (EU) 2018/1089[(2)] and entered into force on 1 September 2018.

(2) The Agreement provides for a solid legal framework for cooperation with regard to the fight against fraud and the recovery of claims in the field of value added tax. Such cooperation will benefit from the same tools currently used by the Member States for administrative cooperation and the recovery of claims, such as electronic platforms and e-forms.

(3) The Joint Committee set up by the Agreement is to make recommendations and adopt decisions, in order to ensure the proper functioning and implementation of the Agreement.

(4) During its first meeting, the Joint Committee is to adopt its rules of procedure, the procedure for the conclusion of service level agreements and other decisions concerning the proper implementation and functioning of the Agreement.

(5) It is appropriate to establish the position to be taken on the Union's behalf in the Joint Committee, as the service level agreements and other decisions will be binding on the Union.

(6) In the Joint Committee, the Union is to be represented by the Commission in accordance with Article 17(1) of the Treaty on European Union,

HAS ADOPTED THIS DECISION:

Changes to legislation: *There are currently no known outstanding effects for the Council Decision (EU) 2019/425. (See end of Document for details)*

Article 1

The position to be taken on the Union's behalf in the first meeting of the Joint Committee established by 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 shall be based on the draft decisions of the Joint Committee attached to this Decision.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at Brussels, 12 March 2019.

For the Council

The President

E.O. TEODOROVICI

***Changes to legislation:** There are currently no known outstanding effects for the Council Decision (EU) 2019/425. (See end of Document for details)*

DRAFT

DECISION No 1/2019 OF THE JOINT COMMITTEE ESTABLISHED BY 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

of …

on the adoption of its Rules of Procedure

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Union and the Kingdom of Norway on administrative cooperation, combating fraud and recovery of claims in the field of the value added tax[3] ('the Agreement'), and in particular Article 41(1) thereof,

Whereas:

(1) In accordance with Article 41(1) of the Agreement, a Joint Committee composed of representatives of the Parties has been established.

(2) In accordance with Article 41(3) of the Agreement, the Joint Committee is to adopt its rules of procedure,

HAS ADOPTED THIS DECISION:

Article 1

The Rules of Procedure of the Joint Committee, as set out in the Annex to this Decision, are hereby adopted.

Article 2

This Decision shall enter into force on the date of its adoption.

Done at …, …

For the Joint Committee

The Chair

Changes to legislation: *There are currently no known outstanding effects for the Council Decision (EU) 2019/425. (See end of Document for details)*

ANNEX

Rules of procedure of the Joint Committee established by 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 1

Composition and chairmanship

1 The Joint Committee shall be composed of representatives of the European Union and of the Kingdom of Norway (hereinafter referred to collectively as 'the Parties').

2 The European Union ('the Union') shall be represented by the European Commission. The Kingdom of Norway shall be represented by […].

3 The Joint Committee shall be chaired alternately by each of the Parties for two calendar years. The first period ends on 31 December of the year following the year of the entry into force of the Agreement. The first chair will be the Union.

Article 2

Observers and experts

1 Representatives of the Member States of the Union may participate as observers.

2 The Joint Committee may also admit other persons to its meetings as observers.

3 Observers may be permitted by the chair to take part in the discussions and provide expertise. However, they shall not have voting rights and shall not participate in the formulation of the decisions and recommendations of the Joint Committee.

4 Experts with special expertise may also be invited with regard to specific agenda items.

Article 3

Convening a meeting

1 Meetings of the Joint Committee shall be convened by the chair at least once every two years. Either Party may request that a meeting be convened.

2 The date and place of each meeting shall be determined and agreed between the Parties.

3 Meetings may also be held by means of teleconferencing/videoconferencing.

4 The chair shall communicate the invitation to the other Party, the observers referred to in Article 2(2) and the experts referred to in Article 2(4) at least 15 working days before the meeting. The European Commission shall invite the representatives of the Member States of the Union referred to in Article 2(1).

5 The meetings shall not be public unless otherwise agreed. The Joint Committee's deliberations shall be confidential.

***Changes to legislation:** There are currently no known outstanding effects for the Council Decision (EU) 2019/425. (See end of Document for details)*

Article 4

Agenda

1 The chair shall draw up the provisional agenda for each meeting and submit it to the Parties no later than six months before the meeting. The final agenda shall be agreed between the Parties no later than 15 working days before the meeting and circulated by the chair.

2 Reference papers and supporting documentation shall be sent to the Parties no later than by the date on which the provisional agenda is sent.

3 For agenda items referring to decisions of the Joint Committee, the request for inclusion in the agenda and any related documents shall be sent to the Joint Committee at least seven months in advance of the meeting.

Article 5

Secretarial support

1 The chair shall carry out the secretarial tasks of the Joint Committee. All correspondence to the Joint Committee, including requests for items to be included or removed from the agendas, shall be addressed to the chair.

2 Notwithstanding paragraph 1 of this Article, the Commission shall act as secretary for the communication of statistical data provided under Articles 20 and 39 of the Agreement.

Article 6

Minutes of the meeting

1 The chair shall draft the minutes of each meeting. The chair shall circulate the minutes without delay and no later than one month after the meeting. The minutes shall be subject to mutual agreement between the Parties.

2 The chair shall send the adopted minutes to the other Party.

Article 7

Adoption of decisions and recommendations

1 Any decisions and recommendations of the Joint Committee shall be subject to prior discussion between the Parties.

2 Decisions and recommendations of the Joint Committee shall be adopted during its meetings by unanimity.

3 Decisions or recommendations may be adopted by written procedure provided that both Parties agree.