II

(Non-legislative acts)

INTERNATIONAL AGREEMENTS

COUNCIL DECISION (EU) 2018/1089

of 22 June 2018

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 ([1]),

Whereas:

(1) In accordance with Council Decision (EU) 2017/2381 ([2]), 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 6 February 2018.

(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 ([3]).

(4) The Agreement should be approved,

HAS ADOPTED THIS DECISION:

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.

([1]) Opinion of 29 May 2018 (not yet published in the Official Journal).

([2]) Council Decision (EU) 2017/2381 of 5 December 2017 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 340, 20.12.2017, p. 4).

([3]) 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 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.

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 Luxembourg, 22 June 2018.

For the Council
The President
V. GORANOV