

DECISIONS

COMMISSION IMPLEMENTING DECISION (EU) 2021/942

of 10 June 2021

laying down rules for the application of Council Directive 2006/112/EC as regards the establishment of the list of third countries with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU and Council Regulation (EU) No 904/2010

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 369m(3) thereof,

Whereas:

- (1) The functioning of the internal market, globalisation, and technological change have resulted in an explosive growth of electronic commerce and, hence, of distant supplies of goods and services in the Member States from suppliers established either in another Member State or from third territories or third countries.
- (2) Directive 2006/112/EC was amended by Directives (EU) 2017/2455 ⁽²⁾ and (EU) 2019/1995 ⁽³⁾ to make the value added tax (VAT) system fit to the electronic commerce by ensuring effective and efficient collection of VAT by minimising the administrative burden for both taxable persons and tax administrations and to modernise the legal framework for VAT for cross-border business-to-consumer e-commerce.
- (3) Pursuant to Article 369m(1)(c), Member States are to permit any taxable person established in a third country with which the Union has concluded an agreement on mutual assistance similar in scope to Council Directive 2010/24/EU ⁽⁴⁾ and Council Regulation (EU) No 904/2010 ⁽⁵⁾ to use the special scheme when carrying out distance sales of goods from that third country, without the need to be represented by an intermediary established in the Union.
- (4) An 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 ⁽⁶⁾ entered into force on 1 September 2018.
- (5) That agreement is similar in scope to Directive 2010/24/EU and Regulation (EU) No 904/2010 since it establishes a common system for cooperation, in particular as regards the exchange of information in order to enable the authorities responsible for the application of VAT legislation to assist each other in ensuring compliance with that legislation and in protecting VAT revenue. It also provides assistance for ensuring the correct assessment of VAT, for combatting VAT fraud and for recovery of claims relating to VAT. The agreement contains rules and procedures for administrative cooperation and recovery assistance that are similar to the rules and procedures laid down in Directive 2010/24/EU and Regulation (EU) No 904/2010 and establishes obligations for competent authorities to assist each other that are of a level equivalent to that of Directive 2010/24/EU and of Regulation (EU) No 904/2010.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Council Directive (EU) 2017/2455 of 5 December 2017 amending Directive 2006/112/EC and Directive 2009/132/EC as regards certain value added tax obligations for supplies of services and distance sales of goods (OJ L 348, 29.12.2017, p. 7).

⁽³⁾ Council Directive (EU) 2019/1995 of 21 November 2019 amending Directive 2006/112/EC as regards provisions relating to distance sales of goods and certain domestic supplies of goods (OJ L 310, 2.12.2019, p. 1).

⁽⁴⁾ Council Directive 2010/24/EU of 16 March 2010 concerning mutual assistance for the recovery of claims relating to taxes, duties and other measures (OJ L 84, 31.3.2010, p. 1).

⁽⁵⁾ Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).

⁽⁶⁾ OJ L 195, 1.8.2018, p. 3.

- (6) The Kingdom of Norway should therefore be listed as a third country with which the Union has concluded an agreement on mutual assistance referred to in Article 369m(1)(c) of Directive 2006/112/EC.
- (7) As the relevant substantive provisions of Directive 2006/112/EC apply from 1 July 2021, it is appropriate for this Decision to apply from that date.
- (8) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Administrative Cooperation,

HAS ADOPTED THIS DECISION:

Article 1

The third country with which the Union has concluded an agreement on mutual assistance similar in scope to Directive 2010/24/EU and Regulation (EU) No 904/2010 is the Kingdom of Norway.

Article 2

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

It shall apply from 1 July 2021.

Done at Brussels, 10 June 2021.

For the Commission
The President
Ursula VON DER LEYEN
