

European Commission Opens Infringement Procedure Against Greece Over Excise Duty Exemption for Tax-Free Shops at Non-EU Borders

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Report from Stefania Lotito Fedele, VAT Associate, IBFD

On 7 February 2024, the European Commission decided to send a letter of formal notice (the first step of an infringement procedure) to Greece (infringement number INFR(2020)2268) for failing to comply with the abolition of the excise duty exemption for tax-free shops at land borders with non-EU countries.

The infringement procedure was opened because Greece had continued to apply the excise duty exemption for tax-free shops located outside an airport or port as at 1 July 2008, which ceased to be applicable from January 2017. Therefore, Greece failed to comply with the measures laid down in the [Excise Framework Directive \(Recast\) \(2020/262\)](#), as it continued to apply the exemption to goods supplied by tax-free shops at its land borders with Albania, North Macedonia and Türkiye, even though this is no longer permitted under EU legislation.

If Greece does not address this issue within 2 months, the European Commission may send a reasoned opinion to Greece.