

# European Commission Closes Infringement Procedure Against UK Concerning Structures of Excise Duties on Alcohol in Northern Ireland

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On 1 June 2023, the European Commission announced that it had closed the infringement procedure against the United Kingdom (UK) in relation to Northern Ireland concerning the failure to notify transposition of the [Excise Framework Directive \(Recast\) \(2020/262\)](#) and [Directive 2020/1151](#) on the structures of excise duties on alcohol.

The infringement procedure was opened on 22 July because of the UK's failure to implement European Union (EU) legislation on excise duties on alcohol and alcoholic beverages, which, among other things, facilitates access to lower rates of excise duty for small and artisanal producers (for more information on the previous stage of the procedure, see [European Commission Initiates Four Infringement Procedures Against UK Over Failure to Implement Certain Measures Related to VAT, Customs, Excise Duty in Respect of Northern Ireland \(22 July 2022\)](#)).

Therefore, the aim of the procedure was to avoid: (i) any fiscal risk to the EU in relation to the excise duties to be paid on the movements of alcohol and alcoholic beverages to or from Northern Ireland; and (ii) distortion of competition in the supply of these goods within the EU Single Market.

The procedure was closed by the European Commission without further explanation. Further details on the infringement procedure will be reported, if applicable, in due course.