## European Union; Austria

## European Commission Closes Infringement Procedure Against Austria Regarding Exemption from Excise Duty for Home-Made Distillates

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Report from Irene Herrero Moreno, VAT Associate, IBFD

On 26 January 2023, the European Commission announced the closing of the infringement procedure against Austria regarding the exemption from excise duty for home-made distillates.

The infringement procedure was opened on 15 February 2017 by way of a letter of formal notice sent to Austria.

The procedure was closed by decision of the European Commission without explicitly stating the reasons for doing so. Further details of this infringement procedure will be reported, if applicable, in due course.

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