

European Commission Urges Spain to Transpose EU Excise Framework Directive into National Law

27 January 2023

Report from Irene Herrero Moreno, VAT Associate, IBFD

On 26 January 2023, the European Commission sent a reasoned opinion (second step of an infringement procedure) to Spain for having failed to notify the Commission of the measures taken to transpose into its national law the [Excise Framework Directive \(Recast\) \(2020/262\)](#).

The [Excise Directive \(2008/118\)](#) was recast into the [Excise Framework Directive \(Recast\) \(2020/262\)](#), which lays down the general arrangements for excise duty applicable as of 13 February 2023. EU Member States were required to transpose this Directive into their national legislation by 31 December 2021 (for more information, see [Recast of EU excise directive framework – published \(27 February 2020\)](#)). Spain did not inform the Commission of any transposition measures taken.

Therefore, an infringement procedure was initiated on 27 January 2022 by way of a letter of formal notice sent to Spain. Considering that Spain had not yet informed the Commission of the transposition measures, the European Commission decided to send a reasoned opinion to announce that it has 2 months to comply with the transposition obligations and to notify the European Commission of the actions taken in this matter.

If Spain fails to comply with its obligation within 2 months, the European Commission may decide to refer the case to the Court of Justice of the European Union.