

European Commission Closes Infringement Procedure Against Ireland and Portugal Regarding Implementation of Temporary VAT Exemptions in Response to COVID-19 Pandemic

27 January 2023

Report from Irene Herrero Moreno, VAT Associate, IBFD

On 26 January 2023, the European Commission announced the closing of the infringement procedures against Ireland and Portugal regarding the transposition of the temporary VAT exemptions in response to the COVID-19 pandemic.

The infringement procedures were opened on 27 January 2022 by a letter of formal notice sent to both Member States because they had failed to transpose into their domestic laws [Council Directive 2021/1159](#) of 13 July 2021, amending [VAT Directive \(2006/112\)](#), as regards the temporary VAT exemptions on importations and on certain supplies in response to the COVID-19 pandemic.

The procedures were closed by the European Commission without further explanations. Further details on these infringement procedures will be reported, if applicable, in due course.