European Commission Urges Spain to Transpose Excise Duty Rules Regarding Small and Artisan Alcohol Producers

26 April 2023

Report from Martha Caziero, VAT Associate, IBFD

On 19 April 2023, the European Commission sent a reasoned opinion (second step of an infringement procedure) to Spain, for failing to notify the measures taken for the transposition into its national law of the Directive 2020/1151, regarding the rules on the harmonization of the structures of excise duties on alcohol and alcoholic beverages relating to small and artisan alcohol producers.

Directive 2020/1151 creates a new EU-wide certification for small alcohol producers to facilitate making use of lower excise duty rates across the European Union (for prior coverage see Council Of The European Union Adopts New Excise Duty Rules on Alcohol (4 August 2020)) and EU Member States were required to transpose this Directive into their national legislation by 31 December 2021.

In January 2022, the European Commission sent letters of formal notice to several EU Member States, including Spain, for failure to notify the transposition of the referred Directive 2020/1151. The European Commission decided then to move forward with the issuance of a reasoned opinion. This means that Spain has now two months to transpose Directive 2020/1151 into its national legislation and to notify the European Commission about it, otherwise the European Commission might refer the case to the Court of Justice of the European Union.

European Union; Spain - European Commission Urges Spain to Transpose Excise Duty Rules Regarding Small and Artisan Alcohol Producers (26 Apr. 2023), News IBFD.

Exported / Printed on 10 Mar. 2024 by hkermadi@deloitte.lu.