

European Commission Closes Infringement Procedure Against Poland Regarding Flat Rate Sales Tax in Shipbuilding Sector

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The European Commission announced on 22 February 2023 that it has closed the infringement procedure against Poland regarding a flat rate sales tax in the shipbuilding sector, because Poland had withdrawn its notification. For prior coverage, see [State aid: European Commission opens investigation into Polish tax incentive for shipyards \(16 January 2018\)](#).

The Commission decided to close the formal investigation procedure under article 108(2) of the [Treaty on the Functioning of the EU \(TFEU\)](#), initiated on 15 January 2018 in respect of the measure referred to above, recording that Poland had withdrawn its notification on 23 March 2021 and will not pursue the aid project further.

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