European Union; Cyprus; Czech Republic; Greece; Ireland; Luxembourg; Malta; Poland; Romania; Sweden

## European Commission Closes Infringement Procedures Against Cyprus, Czech Republic, Greece, Ireland, Luxembourg, Malta, Poland, Sweden and Romania Regarding Transposition of EU Excise Framework Directive

10 January 2024

Report from Stefania Lotito Fedele, VAT Associate, IBFD

The European Commission has declared the closing of the infringement procedures against the Czech Republic (infringement number INFR(2022)0045) for failure to partially transpose, and against Cyprus (infringement number INFR(2022)0035), Greece (infringement number INFR(2022)0063), Ireland (infringement number INFR(2022)0100), Luxembourg (infringement number INFR(2022)0121), Malta (infringement number INFR(2022)0136, Poland (infringement number INFR(2022)0152), Romania (infringement number INFR(2022)0169) and Sweden (infringement number (INFR(2022)0176) for failure to transpose the Excise Framework Directive (Recast) (2020/262) (the Directive) into national law.

The European Commission initiated these proceedings on 27 January 2022 by sending a letter of formal notice (first step of an infringement procedure) to the above-mentioned EU Member States, for failing to transpose the Directive into national law by 31 December 2021.

In the same context, the European Commission also sent a reasoned opinion (second step of the infringement procedure) to Greece and Luxembourg on 15 July 2022 and 29 September 2022, respectively, for failing to notify the measures taken to transpose the Directive within the 2 months following the issuance of the letter of formal notice (for more details on Greece, see European Commission Insists that Greece, Latvia and Portugal Transpose New EU Excise Framework Directive into Domestic Legislation (20 July 2022), and on Luxembourg, see European Commission Requests Belgium and Luxembourg Transpose EU Excise Framework Directive into National Law (03 Oct. 2022)).

The proceedings were closed on 20 December 2023 by the European Commission without further explanation.

European Union; Cyprus; Czech Republic; Greece; Ireland; Luxembourg; Malta; Poland; Romania; Sweden - European Commission Closes Infringement Procedures Against Cyprus, Czech Republic, Greece, Ireland, Luxembourg, Malta, Poland, Sweden and Romania Regarding Transposition of EU Excise Framework Directive (10 Jan. 2024), News IBFD.

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