European Union; Estonia; Spain; Greece; Cyprus; Latvia; Lithuania; Malta; Poland; Portugal

European Commission Opens Infringement Procedure Against Nine Member States Regarding Transposition of Minimum Taxation Directive

25 January 2024

Report from Carla Valério, Associate, IBFD

On 25 January 2024, the European Commission announced it had sent letters of formal notice to nine Member States that failed to notify national measures transposing the Minimum Taxation Directive (2022/2523). This is the first step of an infringement procedure.

All Member States had to transpose the Directive into their national legislation and inform the Commission by 31 December 2023. However, Estonia, Greece, Spain, Cyprus, Latvia, Lithuania, Malta, Poland and Portugal had not communicated national measures transposing the Directive by that date.

If the Member States do not respond to the letters of formal notice and comply with the transposition obligations within 2 months, the Commission may decide to issue a reasoned opinion.

European Union; Estonia; Spain; Greece; Cyprus; Latvia; Lithuania; Malta; Poland; Portugal - European Commission Opens Infringement Procedure Against Nine Member States Regarding Transposition of Minimum Taxation Directive (25 Jan. 2024), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.