

Question for written answer E-002939/2025

to the Commission

Rule 144

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Subject: Greek Government fails to transpose two directives on VAT reduction and exemption

On 30 January, the Commission sent letters of formal notice to the Greek Government regarding its failure to transpose Directive (EU) 2022/542 and Directive (EU) 2020/285.¹ Directive (EU) 2022/542² allows Member States, inter alia to: (a) set particularly reduced VAT rates (even lower than 5 %) and exemptions with the right to deduct VAT for essential foodstuffs, medical products, transport of passengers and goods, construction and provision of housing in the context of social policy, etc. and (b) reduce VAT by 30 % in specific areas of their territory (for Greece, in the prefectures of Lesbos, Chios, Samos, the Dodecanese and the Cyclades, as well as on the islands of Thasos, the Northern Sporades, Samothrace and Skyros). Directive (EU) 2020/285³ provides for simplified VAT rules for small businesses, as well as the possibility of exempting supplies of goods and services from VAT, provided that annual turnover does not exceed EUR 85 000.

Given that the Greek Government has not transposed the above directives (transposition deadline: 31 December 2024) and the two-month deadline for providing explanations has expired, the Commission is asked:

1. Has the Greek Government responded, providing clear explanations for the delay in transposition?
2. If so, does the Commission consider the answers satisfactory and do they include a specific timetable for transposition?
3. What does the Commission intend to do to ensure that the above directives are transposed as soon as possible?

Submitted: 16.7.2025

¹ https://ec.europa.eu/commission/presscorner/detail/en/inf_25_273

² <https://eur-lex.europa.eu/legal-content/EL/TXT/?uri=CELEX%3A32022L0542&qid=1737488238201>

³ <https://eur-lex.europa.eu/legal-content/EL/TXT/?uri=CELEX%3A02020L0285-20250101>