

**Priority question for written answer P-001904/2025
to the Commission**

Rule 144

Maria Zacharia (NI)

Subject: Greece's failure to apply the directives on a common system for VAT rates as low as zero on essential items such as food, medicines, pharmaceuticals, clothing and housing

In a letter of formal notice sent by the Commission in January 2025 to the Greek Government, it was found that Greece had failed to transpose Directive (EU) 2020/285 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises, which allows businesses with a turnover below EUR 85 000 per year to pay value added tax rates as low as zero, as well as Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and (EU) 2020/285 as regards rates of value added tax, which allows the levying of VAT rates as low as zero on essential items such as food, medicine and pharmaceuticals, the construction and repair of social housing, children's clothing, etc. Greece was granted a period of two months to complete the transposition.

It should be noted that the issue was never raised with the social partners, although Eurostat's recent data shows Greece to be the fourth poorest country in Europe, with 26 % of the population (2.4 million) living in households at risk of at least one of the following: poverty, severe material and social deprivation and/or low work intensity.

Given that four months have passed without any action having been taken, and that the standard of living of Greeks is deteriorating every day, what action will the Commission take?

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