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P-002939/2025

Answer given by Mr Hoekstra
on behalf of the European Commission
(4.9.2025)

The Commission attaches great importance to the timely and correct transposition of EU directives.

Due to the fact that Greece had not transposed by 31 December 2024 the provisions of: (i) Council Directive (EU) 2020/285 of 18 February 2020¹ and (ii) Council Directive (EU) 2022/542 of 5 April 2022², the Commission decided to open infringement procedures³ against Greece. The Commission sent its letters of formal notice on 31 January 2025. As Greece did not reply to these letters of formal notice, the Commission decided on 17 July 2025 to send its reasoned opinions to Greece for failing to transpose the two directives.⁴

Greece now has two months to respond to the reasoned opinions and to take the necessary measures. In the event of failure to do so, the Commission may decide to refer the cases to the Court of Justice of the European Union with a request to impose financial sanctions.

¹ Council Directive (EU) 2020/285 of 18 February 2020 amending Directive 2006/112/EC on the common system of value added tax as regards the special scheme for small enterprises.

² Council Directive (EU) 2022/542 of 5 April 2022 amending Directives 2006/112/EC and 2020/285 as regards rates of value added tax.

³ https://ec.europa.eu/commission/presscorner/detail/el/inf_25_273.

⁴ https://ec.europa.eu/commission/presscorner/detail/en/inf_25_1628.