

EN

E-003476/2025

Answer given by Mr Hoekstra
on behalf of the European Commission
(9.12.2025)

1. The Commission opened infringement procedures against Greece since this Member State did not transpose on time Directive (EU) 2020/285 (introducing changes to the value added tax (VAT) special scheme for small and medium-sized enterprises)¹ and Directive (EU) 2022/542 (which introduced changes in the area of VAT rates)². Letters of formal notice were sent on 31 January 2025³, followed by reasoned opinions sent on 17 July 2025⁴. The Commission received replies from Greece on 11 and 12 September 2025 which are now being carefully assessed.

2. Member States have a primary responsibility to monitor the application of the relevant legal provisions and to take the necessary steps for enforcement. In its role as guardian of the Treaties, the Commission will continue monitoring the situation and may decide to take appropriate action. The Commission aims to swiftly follow up on systemic issues involving the application of EU law in EU countries. However, one-off instances are better dealt with at national level, as long as there are available remedies, including judicial ones. In these cases, it is up to the national courts to apply and enforce citizens' rights under EU law.

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/en/inf_25_273.

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