



May infringements package: key decisions

Brussels, 23 May 2024

Overview by policy area

In its regular package of infringement decisions, the European Commission pursues legal action against Member States for failing to comply with their obligations under EU law. These decisions, covering various sectors and EU policy areas, aim to ensure the proper application of EU law for the benefit of citizens and businesses.

The key decisions taken by the Commission are presented below and grouped by policy area. The Commission is also closing 74 cases in which the issues with the Member States concerned have been solved without the Commission needing to pursue the procedure further.

For more information on the EU infringement procedure, see the full [Q&A](#). For more detail on the history of a case, you can consult the [infringement decisions' register](#).

1. Environment and fisheries

(For more information: Adalbert Jahnz – Tel.: +32 229 53156, Maëlys Dreux – Tel.: +32 229 54673)

Letters of formal notice

The Commission calls on PORTUGAL to correctly assess projects that may have a significant impact on Natura 2000 sites

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Portugal** (INFR(2024)2050) for failing to correctly transpose the Habitats Directive ([Directive 92/43/EEC](#)) into national law. The Directive is one of Europe's primary tools for protecting biodiversity which is an essential objective of the [European Green Deal](#) and the [Biodiversity Strategy](#) for 2030. The Habitats Directive requires that plans and projects that are likely to have a significant impact on a Natura 2000 site undergo an appropriate assessment of their effects on the site before their authorisation. Plans and projects can only be authorised, subject to certain exemptions, if they do not harm the integrity of the Natura 2000 site. This can be achieved, among others, by means of mitigation measures that prevent any significant damage. However, contrary to the Directive and the jurisprudence of the Court of Justice of the European Union, the Portuguese legislation allows taking into account not only mitigation measures but also compensatory measures for damage expected from the project when determining whether a project has a significant effect on Natura 2000 sites. Allowing the inclusion of these compensatory measures during the assessment of a project undermines the result of the assessment. The Commission is therefore sending a letter of formal notice to Portugal, which now has two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

The Commission calls on ITALY to comply with the Single-Use Plastics Directive and the EU procedural rules on transparency in the internal market

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Italy** (INFR(2024)2053) for failing to fully and correctly transpose the Single-Use Plastics Directive ([Directive \(EU\) 2019/904](#)) and for breaching the obligations under the Single Market Transparency Directive ([Directive \(EU\) 2015/1535](#)). The Single-Use Plastics Directive is an essential element of the Commission's [Plastics Strategy](#) and the [Circular Economy Action Plan](#). It aims to prevent and reduce the impact of certain plastic products on the environment and on human health, as well as to promote the transition to a circular economy. Italy has failed to transpose, or to transpose correctly, several provisions of the Single-Use Plastics Directive into national law, which affects its scope and application. The Single Market Transparency Directive's objective is to prevent the creation of obstacles in the internal market. Member States must notify all draft technical regulations concerning products to the Commission before they are adopted in national law. Under the Directive, Member States must respect a three-month standstill period between the notification

of the draft technical regulation and its adoption. Italy breached the procedural rules laid down by this Directive by adopting the legislation transposing the Single-Use Plastics Directive during the standstill period, while the dialogue with the Commission was still ongoing. The Commission is therefore sending a letter of formal notice to Italy, which now has two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

The Commission calls on HUNGARY and MALTA to ensure broad access to justice in environmental matters

The European Commission decided to open infringement procedures by sending letters of formal notice to **Hungary** (INFR(2024)2011) and **Malta** (INFR(2024)2052) for failing to fully implement the requirements of the Convention on access to information, public participation in decision-making and access to justice in environmental matters ([Aarhus Convention](#)). National law must be clear and precise regarding the possibility of challenging environmental acts before the courts. The Commission is committed to promoting environmental laws and to ensure that they are widely understood, respected, and enforced. To this end, a very important element is to ensure that citizens and civil society can ask the national courts to verify legal compliance. In its national legislation, Hungary does not ensure the right to challenge before a court all decisions or omissions of national authorities in the following environmental policy areas: nature protection, water management, air quality, waste management, industrial emissions, and noise protection. In the case of Malta, members of the public, such as environmental NGOs, have a limited right to access courts in three identified policy areas: nature, waste management and water policy. The Commission is therefore sending letters of formal notice to Hungary and Malta, which now have two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue reasoned opinions.

Fisheries and maritime affairs

Reasoned opinion and Referral to the Court of Justice

The Commission urges PORTUGAL to establish and communicate its maritime spatial plans and decides to refer ITALY to the Court of Justice of the European Union for failure to establish and communicate such plans

Today, the European Commission decided to send a reasoned opinion to **Portugal** (INFR(2023)2042) and to refer **Italy** (INFR(2021)2223) to the Court of Justice of the European Union for failure to ensure the correct implementation of the Directive establishing a framework for maritime spatial planning ([Directive 2014/89/EU](#)). The Directive sets out a common approach for EU countries to plan and organise human activities in marine areas in a sustainable manner. The correct implementation of the Directive is essential to achieve the objectives of the [European Green Deal](#). The Directive requires coastal Member States to draw up maritime spatial plans no later than 31 March 2021, and to communicate these plans to the Commission and other Member States concerned within three months of their publication. However, Portugal has not yet established and sent plans covering some of its marine waters. The Commission issued a letter of formal notice on this breach in July 2023. Portugal's reply to the letter of formal notice was not satisfactory. Therefore, the Commission has decided to issue a reasoned opinion to Portugal, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union. In addition, Italy has still not drawn up and submitted its maritime spatial plans to the Commission. Therefore, following a letter of formal notice sent in December 2021 and a reasoned opinion in April 2023, the Commission is referring Italy to the Court of Justice of the European Union.

More information is in the [press release](#).

2. Internal Market, Industry, Entrepreneurship and SMEs

(For more information: Johanna Bernsel – Tel.: +32 2 298 66 99; Federica Miccoli – Tel.: +32 229-58300)

Reasoned opinion

The Commission asks SPAIN to comply with EU rules on services and professional qualifications

Today, the European Commission decided to send a reasoned opinion to **Spain** (INFR(2023)4009) for failing to respect EU rules on services ([Directive 2006/123/EC](#) and [Directive \(EU\) 2018/958](#)) and professional qualifications ([Directive 2005/36/EC](#)) in the construction sector. Those rules aim to reduce regulatory burden and make it easier for professionals to provide their services in different Member States, whilst guaranteeing a high level of protection for consumers and citizens. According

to the Commission, Spain unjustifiably hinders companies carrying out works in the areas of gas installations, electricity, air conditioning works, etc., by preventing them from sub-contracting certain activities to qualified professionals and obliging them to have these competences in-house. Therefore, the Commission has decided to issue a reasoned opinion to Spain, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

Referral to the Court of Justice

The Commission decides to refer GREECE to the Court of Justice of the European Union for failing to correctly transpose EU rules on proportionality of professional regulations

Today, the European Commission decided to refer **Greece** (INFR(2021)2200) to the Court of Justice of the European Union for its failure to ensure the correct transposition of the Proportionality Test Directive ([Directive \(EU\) 2018/958](#)) into national legislation. This Directive governs the proportionality assessment of new or amended rules restricting access to, or pursuit of, regulated professions. Member States are required to ensure that any national regulation of professions pursues legitimate public interest objectives and is necessary and balanced. According to the Commission, Greece failed to ensure that all measures covered by the Directive, in particular those being initiated by professional bodies, parliamentary initiatives, and parliamentary amendments, undergo a prior proportionality assessment. In addition, Greece does not ensure continuous monitoring of adopted rules. The Directive requires a systematic or regular proportionality review over time and for all new or amended provisions. The Commission considers that efforts by the authorities have, to date, been insufficient and is therefore referring Greece to the Court of Justice of the European Union. More information is in the [press release](#).

3. Justice

(For more information: Christian Wigand - Tel.: +32 229 62253; Jördis Ferroli - Tel.: +32 229 92729; Yuliya Matsyk - Tel.: +32 229-62716)

Letter of formal notice and reasoned opinion

The Commission calls on ITALY and POLAND to correctly transpose EU rules on the right of access to a lawyer and to communicate upon arrest

Today, the European Commission decided to open an infringement procedure by sending a letter of formal notice to **Poland** (INFR(2024)2073) and to send a reasoned opinion to **Italy** (INFR(2023)2006) for failing to correctly transpose into their national legislation the Directive on the right of access to a lawyer and to communicate upon arrest ([Directive 2013/48/EU](#)). The deadline for Member States to transpose the Directive was 27 November 2016. The Directive is one of the six Directives that make up the EU's legal framework on common minimum standards for fair trials, ensuring that the rights of suspects and accused persons are sufficiently protected. It strengthens Member States' trust in each other's criminal justice systems and thus facilitates mutual recognition of decisions in criminal matters. The Commission considers that certain national transposition measures notified by the two Member States fall short of the requirements of the Directive. For instance, in both Member States, potential possibilities to derogate from the right of access to a lawyer go beyond the limits required by the Directive, and the requirement to inform the holder of parental responsibility or other appropriate adult of the deprivation of liberty of a child has not been correctly transposed. The Commission is therefore sending a letter of formal notice to Poland which now has two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion. The Commission has also decided to issue a reasoned opinion to Italy, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

Reasoned opinions

Commission takes next step in infringement procedure against HUNGARY for violating EU law with the law on the Defence of Sovereignty

Today, the European Commission decided to send a reasoned opinion to **Hungary** (INFR(2024)2001) for violating EU law with its national law on the "Defence of Sovereignty". The law establishes the so-called Office for the Defence of Sovereignty, tasked with investigating specific activities carried out in the interest of another State or a foreign body, organisation or natural person, if they are liable to violate or jeopardise the sovereignty of Hungary; and organisations whose activities using foreign funding may influence the outcome of elections or the will of voters. It also contains provisions and amendments to existing Hungarian legislation that prohibit candidates, political parties and associations participating in elections from using foreign funding to influence or attempt to influence

the will of voters for the elections in question, and to punish under criminal law the use of foreign funding in the context of elections. The Commission launched the infringement procedure by sending a letter of formal notice in February 2024. The reply received by Hungary did not alleviate the concerns raised by the Commission. This is why today, the European Commission decided to send a reasoned opinion. Hungary has now two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

4. Energy and climate

(For more information: Tim McPhie – Tel.: +32 229 58602; Giulia Bedini – Tel. +32 229 58661)

Letters of formal notice

The Commission calls on BULGARIA, GREECE, LITHUANIA, MALTA, PORTUGAL, ROMANIA and SLOVENIA to comply with their obligations as regards energy-efficient buildings

The European Commission decided to open an infringement procedure by sending letters of formal notice to **Bulgaria** (INFR(2024)2083), **Greece** (INFR(2024)2079), **Lithuania** (INFR(2024)2082), **Malta** (INFR(2024)2081), **Portugal** (INFR(2024)2077), **Romania** (INFR(2024)2078) and **Slovenia** (INFR(2024)2080) to remind them of their obligations regarding the communication to the Commission of their third cost-optimal report under EU rules on the energy performance of buildings ([Directive 2010/31/EU](#)). Member States have to set minimum energy performance requirements for buildings to achieve the best combination between investments and savings, also known as 'cost-optimal levels'. Calculating the cost-optimal levels is key for Member States to fully exploit the energy efficiency and renewable energy potential of the national buildings stock and to avoid people and businesses spending more money than necessary on efficiency improvements to their housing and offices. The Commission is therefore sending letters of formal notice to the concerned Member States, which now have two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

Reasoned opinion

The Commission urges CROATIA to fully transpose the Renewable Energy Directive

Today, the European Commission decided to send an additional reasoned opinion to **Croatia** (INFR(2021)0248) for not having fully transposed EU rules on the promotion of the use of energy from renewable sources set out in [Directive \(EU\) 2018/2001](#). This Directive provides the legal framework for the development of renewable energy in the EU. It sets an EU-level binding target for 2030 of at least 32% of energy from renewable sources in the Union's gross final consumption of energy, as well as specific targets for the heating, cooling and transport sectors. The Directive also facilitates the participation of citizens in the clean energy transition. The deadline to transpose the Directive into national law was 30 June 2021. In July 2021, the Commission sent a letter of formal notice to Croatia followed by a reasoned opinion in May 2022. In February 2023, the Commission decided to refer Croatia to the Court of Justice of the European Union for lack of transposition of the Directive, in particular for having failed to notify a correlation table or explanatory document specifying where the country had transposed each provision. After reception of a correlation table from Croatia, the Commission decided to suspend the procedure before the Court. Following the assessment of the table, the Commission came to the conclusion that the transposition of the Directive is still not complete. Therefore, the Commission has decided to issue an additional reasoned opinion to Croatia, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

5. Taxation and Customs Union

(For more information: Francesca Dalboni – Tel.: +32 229 88170; Saul Louis Goulding – Tel.: +32 229-64735)

Letters of formal notice

The Commission calls on GERMANY, HUNGARY, POLAND and ROMANIA to fulfil their obligation to cooperate with other Member States on tax transparency of income realised through digital platforms

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Germany** (INFR(2024)2043), **Hungary** (INFR(2024)2045), **Poland** (INFR(2024)2047) and **Romania** (INFR(2024)2048) for failing to exchange timely information on income earned by

individuals and companies through the use of online platforms. [Directive \(EU\) 2021/514](#) of 22 March 2021 amending [Directive 2011/16/EU](#) on administrative cooperation in the field of taxation (DAC7) introduced, as of 1 January 2023, new tax transparency rules for transactions on digital platforms. The objective is to better identify situations where tax should be paid. The reporting should happen at two stages. First, online platforms were obliged to collect the information about the income earned by individuals and companies throughout 2023 and report it to the Member State of the platform. Then, that Member State had to exchange that information by 29 February 2024. The timely reporting and exchange is essential for ensuring a level playing field in the Union and the smooth functioning of DAC7 across all Member States. Germany, Hungary, Poland and Romania have failed to fulfil their obligation in exchanging the necessary information with tax authorities of other Member States which hinders them to enforce local tax laws. The Commission is therefore sending a letter of formal notice to Germany, Hungary, Poland and Romania, who now have two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response by the Member States, the Commission may decide to issue a reasoned opinion.

Reasoned opinions

The Commission requests GREECE to change its legislation on car taxation and registration *

Today, the European Commission decided to send a reasoned opinion to **Greece** (INFR(2020)4001) for failing to amend its rules on car registration and taxation. According to the case-law of the Court of Justice, [Article 110 of the Treaty](#) is infringed where the taxes on imported cars are calculated differently than for similar domestic cars, leading to higher taxes being imposed on the imported product. Under the provisions currently in force in Greece, the registration tax, imposed on all vehicles, is higher for certain categories of imported second-hand vehicles than for similar domestic second-hand vehicles. Moreover, the Greek environmental tax, imposed on certain categories of vehicles, discriminates between domestic second-hand vehicles and second-hand vehicles purchased in another Member State and subsequently registered in Greece. The Commission considers that the Greek legislation is not compatible with Article 110 of the Treaty since vehicles imported from another Member State are taxed more heavily compared to domestic vehicles. At the same time, Greece prohibits the registration of certain second-hand vehicles imported to Greece, while no similar prohibition is imposed to the corresponding categories of domestic vehicles. This prohibition is a clear restriction to the free movement of goods and contrary to [Article 34 and Article 36 TFEU](#). Therefore, the Commission has decided to issue a reasoned opinion to Greece, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

The Commission requests SPAIN to change its rules on taxation of non-resident taxpayers' capital gains where they are paid in instalments*

Today, the European Commission decided to send a reasoned opinion to **Spain** (INFR(2021)4035) for failing to align its rules on the taxation of capital gains obtained in Spain by non-resident taxpayers with the free movement of capital ([Article 63 TFEU](#)). For capital gains coming from a transfer of assets when the payment is deferred longer than a year or is paid in instalments in a period longer than a year, resident taxpayers have the option to pay the tax when the capital gain accrues or defer it and pay it proportionally based on the cash flow. However, non-resident taxpayers are not offered this option of deferral and have to pay the tax when the capital gains accrue at the time of the transfer of the assets. The Commission opened an infringement procedure by sending a letter of formal notice to Spain on 2 December 2021. Since Spain did not adapt its legislation to EU law requirements, the Commission has decided to issue a reasoned opinion to Spain, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

The Commission requests SPAIN, CYPRUS, LATVIA, LITHUANIA, POLAND and PORTUGAL to notify measures for the transposition into national law of the Pillar 2 Directive*

Today, the European Commission decided to send a reasoned opinion to **Spain** (INFR(2024)0049), **Cyprus** (INFR(2024)0020), **Latvia** (INFR(2024)0094), **Lithuania** (INFR(2024)0080), **Poland** (INFR(2024)0113), and **Portugal** (INFR(2024)0119) for failing to notify measures for the transposition into national law of [Council Directive \(EU\) 2022/2523](#) of 14 December 2022 on ensuring a global minimum level of taxation for multinational enterprise groups and large-scale domestic groups in the Union (Pillar 2 Directive). The Commission considers the two-pillar solution which requires that all major multinational corporations must pay a minimum effective tax rate of 15%, as top priority. All EU Member States were required to bring into force the laws necessary to comply with the Pillar 2 Directive by 31 December 2023. To date, most of the EU Member States have met these obligations. However, Spain, Cyprus, Latvia, Lithuania, Poland and Portugal have still not notified their national implementing measures. Therefore, the Commission has decided to issue a reasoned opinion to these Member States who now have two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice

of the European Union.

The Commission requests SWEDEN to amend its rules on preliminary income taxation of foreign contractors

Today, the European Commission decided to send a reasoned opinion to **Sweden** (INFR(2023)4007) requesting it to bring its legislation on preliminary income taxation into line with EU law requirements. Swedish clients paying for work carried out by contractors established in other EU Member States or EEA countries are obliged to withhold a preliminary income tax at a rate of 30 per cent on the relevant remunerations unless the foreign contractors have been approved by the Swedish tax authority (commonly termed as 'F-tax approval'). The Commission deems that such an obligation to withhold preliminary income tax in situations where foreign contractors have no Swedish permanent establishments and hence, no income tax liability in Sweden, infringes the freedom to provide services ([Article 56 of the TFEU](#) and [Article 36 of the EEA Agreement](#)). Therefore, the Commission has decided to issue a reasoned opinion to Sweden, which now has two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union.

Referral to the Court of Justice

The Commission requests SPAIN to abolish restrictive additional conditions for tax deferrals under the Merger Directive in case of divisions of companies

Today, the European Commission decided to refer **Spain** (INFR(2018)4084) to the Court of Justice of the European Union for having introduced additional conditions in Spanish law restricting EU harmonised rules on divisions of companies ([Council Directive 2009/133/EC](#), "the Merger Directive"). The Merger Directive ensures that business reorganisations, such as mergers and divisions, are not hampered by taxation at the time of restructuring. In principle, taxation of capital gains resulting from such reorganisation should be deferred to a later sale or disposal of the assets and shares. However, Spanish law sets restrictive conditions for total divisions of companies. The tax deferral is not granted if the shareholders of the divided company do not receive the same proportion of shares in all and each of the companies resulting from the division, unless the acquired assets are branches of activity. The Commission sent a reasoned opinion in November 2019 to Spain. Since then, the Spanish implementation of the Merger Directive is still not fully compliant with EU law and creates an unlevel playing field for companies operating across the internal market. As the Spanish authorities did not take any appropriate action to comply with the Commission's reasoned opinion, the Commission considers that efforts by the authorities, to date, have been insufficient and is therefore referring Spain to the Court of Justice of the European Union. More information is in the [press release](#).

6. Mobility and Transport

(For more information: Adalbert Jahnz – Tel.: +32 229 53156, Anna Wartberger – Tel.: +32 2 298 20 54)

Letter of formal notice

The Commission calls on SLOVAKIA to comply with EU rules on civil aviation safety oversight

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Slovakia** (INFR(2024)2029), for failing to comply with EU rules relating to civil aviation safety oversight. The Commission considers that Slovakia does not comply with all the requirements outlined in [Regulations \(EU\) 748/2012](#) and [\(EU\) 1321/2014](#) on the airworthiness of aircraft and aeronautical products, parts and appliances, and on the approval of organisations and personnel involved in these tasks. Implementation gaps concern adequate staff training, classification of airspace for civil aviation users in regions subject to military restrictions, rules on handling aviation accidents and incidents and verification of safety measures imposed on air operators. The Commission is therefore sending a letter of formal notice to Slovakia, which now has two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

Reasoned opinion

The Commission calls on HUNGARY to correctly implement EU rules on the Single European Railway Area

Today, the European Commission decided to send a reasoned opinion to **Hungary** (INFR(2023)2154) for failing to correctly transpose and apply certain EU rules on the Single European Railway Area. The Hungarian legal framework for rail is not fully in line with [Directive 2012/34/EU](#) establishing a Single European Railway Area, as amended by [Directive \(EU\) 2016/2370](#). National provisions appear to

unduly limit the right to request an economic equilibrium test. This test is used to assess the impact of new rail services on existing rail connections operated as a public service, with a view to achieve a balance between the interests of operators running services on market terms and those of undertakings which operate rail services under a public service contract. The Commission also remains of the view that Hungarian legislation fails to comply with the provisions of Directive 2012/34/EU concerning the independence of the infrastructure manager's essential functions, the possibility for the infrastructure manager to conclude cooperation agreements with railway undertakings, and with rules on the cooperation between the national regulatory body and its counterparts in other Member States. Today's reasoned opinion follows a letter of formal notice sent by the Commission in November 2023. So far, Hungary has not taken any remedy to address Commission's concerns. Therefore, the Commission has decided to issue a reasoned opinion to Hungary, which now has two months to reply to the arguments raised by the Commission. In the absence of a satisfactory response, the Commission may decide to refer the case to the Court of Justice of the European Union.

7. Financial Stability, Financial Services and Capital Markets Union

(For more information: Francesca Dalboni – Tel.: +32 229 88170, Marta Perez-Cejuela Romero Tel.: +32 2 296 37 70)

Letter of formal notice

The Commission urges IRELAND to fully transpose the Motor Insurance Directive

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Ireland** (INFR(2024)2074) for not having fully transposed the insolvency provisions of the Motor Insurance Directive ([Directive 2009/103/EC](#), as amended by [Directive \(EU\) 2021/2118](#)) by 23 December 2023. The missing transposition affects the protection of injured parties after an accident in the case of the insolvency of an insurance undertaking. Directive (EU) 2021/2118 amending Directive 2009/103/EC seeks to strengthen the protection of victims of traffic accidents across the EU. To that end, it clarifies the scope of that protection, facilitates checks on compulsory motor insurance and sets up a mechanism to compensate victims in case of insolvency of the responsible insurer. It also facilitates switching between insurers for policyholders by ensuring equal and non-discriminatory treatment of claims history statements. The Commission is now sending a letter of formal notice to Ireland, which now has two months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

Reasoned opinions

The Commission calls on BELGIUM, ITALY, CYPRUS, SLOVENIA, AUSTRIA and FINLAND to complete the transposition of the Public Country-by-Country Reporting Directive

Today, the European Commission decided to send reasoned opinions to **Belgium** (INFR(2023)0109), **Italy** (INFR(2023)0150), **Cyprus** (INFR(2023)0118), **Slovenia** ([INFR\(2023\)0175](#)), **Austria** (INFR(2023)0106) and **Finland** (INFR(2023)0136) for failure to transpose completely the Public Country by Country Reporting Directive ([Directive \(EU\) 2021/2101](#)) amending the Accounting Directive ([Directive 2013/34/EU](#)). The Public Country-by-Country Reporting Directive is instrumental for enhancing corporate transparency and reinforcing public scrutiny of multinational undertakings. The Directive provides for rules on the public disclosure of income tax information by certain multinational undertakings with a revenue of more than €750 million, including non-EU multinationals doing business in the EU. Should there be delays in implementing this policy, this will impair the objective of enhancing corporate accountability on the income tax they pay in each Member State, thus jeopardising the objective of maintaining the trust of citizens in the fairness of national tax systems. Therefore, the Commission has decided to issue a reasoned opinion to Belgium, Italy, Cyprus, Slovenia, Austria and Finland, which now have two months to respond and take the necessary measures. Otherwise, the Commission may decide to refer the cases to the Court of Justice of the European Union.

8. Digital economy

(For more information: Johannes Bahrke – Tel.: +32 229 58615, Thomas Regnier - Tel.: +32 2 299 10 99)

Letters of formal notice

Commission calls on 18 Member States to comply with the EU Data Governance Act

Today, the European Commission decided to open infringement procedures by sending a letter of

formal notice to 18 Member States - **Belgium** (INFR(2024)2055), **Czechia** (INFR(2024)2057), **Germany** (INFR(2024)2060), **Estonia** (INFR(2024)2058), **Greece** (INFR(2024)2061), **France** (INFR(2024)2059), **Italy** (INFR(2024)2062), **Cyprus** (INFR(2024)2056), **Latvia** (INFR(2024)2064), **Luxembourg** (INFR(2024)2063), **Malta** (INFR(2024)2065), **Austria** (INFR(2024)2054), **Poland** (INFR(2024)2066), **Portugal** (INFR(2024)2067), **Romania** (INFR(2024)2068), **Slovenia** (INFR(2024)2070), **Slovakia** (INFR(2024)2071) and **Sweden** (INFR(2024)2069) that did not designate the responsible authorities to implement the Data Governance Act, or that have failed to prove that the latter are empowered to perform the tasks required by the Act. The [Data Governance Act](#) facilitates data sharing across sectors and EU countries for the benefit of citizens and businesses. It will increase trust in data sharing by establishing rules for neutrality of data intermediaries that connect individuals and companies with data users. Data intermediation activities have to be strictly independent of any other services that they provide, be registered and can be identified by a common EU logo. The Act will also facilitate the reuse of certain data held by the public sector and stimulate voluntary sharing of data. Data altruism allows citizens to give their consent to make available data that they generate for the common good, for example for medical research projects. Data altruism organisations can decide to be included in a public register and use the [common EU logo](#). They must have a not-for-profit character and meet transparency requirements as well as offer specific safeguards to protect the rights and interests of citizens and companies that decide to share their data. [Applicable](#) since 24 September 2023, the responsible authorities are in charge of the registration of data altruism organisations and of monitoring the compliance of data intermediation services providers. The Commission is therefore sending a letter of formal notice to the 18 Member States concerned which now have 2 months to respond and address the shortcomings raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

9. Budget

(For more information: Balazs Ujvari Tel.: +32 2 295 45 78; Veronica Favalli – Tel.: +32 2 295 68 59)

Letters of formal notice

The Commission asks POLAND and SLOVAKIA to comply with rules on the collection of Traditional Own Resources

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Poland** (INFR(2018)2351) and **Slovakia** (INFR(2020)2235) for failing to collect Traditional Own Resources (TOR) (as established in the Council Regulation implementing the Own Resources Decision, [Council Regulation \(EU, Euratom\) No 609/2014](#)) from certain transit procedures started in Germany and discharged by Polish and Slovak customs. The Commission has repeatedly called on Poland and Slovakia to compensate this loss of TOR, including corresponding interest, but with no result so far. The Commission is therefore sending a letter of formal notice to Poland and Slovakia, which now has two months to respond and address the issues raised by the Commission. In the absence of a satisfactory response, the Commission may decide to issue a reasoned opinion.

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INF/24/2422

Press contacts:

[Eric MAMER](#) (+32 2 299 40 73)

General public inquiries: [Europe Direct](#) by phone [00 800 67 89 10 11](#) or by [email](#)

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