



Commission takes action to ensure complete and timely transposition of EU directives

Brussels, 25 January 2024

The Commission is adopting a package of infringement decisions due to the absence of communication by Member States of measures taken to transpose EU directives into national law. The Commission is sending a letter of formal notice to those Member States who have failed to notify national measures transposing directives, whose transposition deadline expired recently. This reflects a standard policy by the Commission to follow-up systematically on these type of cases. In this package, there are 26 Member States which have not yet notified full transposition measures for 11 EU directives in the fields of justice, internal market and SMEs, taxation and customs, health, climate, home affairs, and financial services. Member States concerned now have two months to reply to the letters of formal notice and complete their transposition, or the Commission may decide to issue a reasoned opinion.

Whistleblower protection: Directive on the protection of persons who report breaches of Union law

[Directive \(EU\) 2019/1937](#) provides for the protection of persons who report breaches of Union law. The directive requires Member States to ensure that all legal entities in the private sector, with 50 or more workers, establish internal reporting channels. This obligation needed to be transposed by 17 December 2021. However, for medium-sized companies (legal entities in the private sector with 50 to 249 workers), Member States had an additional two years to transpose EU rules. To date, Estonia and Poland have not notified any measures transposing this Directive and on 15 February 2023, the Commission had decided to refer Estonia and Poland to the Court of Justice. In addition, both Member States have also not communicated national measures regarding medium-sized companies.

Fight against VAT fraud: harnessing the key role played by payment service providers (PSPs)

[Directive \(EU\) 2020/284](#) came into force on 1 January 2024 introducing new transparency rules that harness information collected by payment service providers (PSPs) to help EU Member States crack down on Value-Added Tax (VAT) fraud. 3 Member States – Ireland, Cyprus and Romania – have not communicated complete transposition of the Directive into national law by the deadline of 31 December 2023.

Administrative cooperation in the field of taxation: strengthening joint tax audits between Member States on digital platform transactions

[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 so Member States can better identify situations where tax should be paid. In addition, DAC7 introduced, as of 1 January 2024, strengthened rules for joint audits between Member States in the area of taxation in general. All Member States had to notify complete transposition of those new rules on joint audits into their national legislation and inform the Commission before the end of 2023. However, Germany and Poland have not communicated transposition of those provisions.

Corporate taxation: introduction of a minimum rate of effective taxation of 15% for multinational companies active in EU Member States

Following the global agreement reached by the G20/OECD Inclusive Framework, [Directive \(EU\) 2022/2523](#) (the 'Pillar 2 Directive'), in force since 1 January 2024, introduced a minimum rate of effective taxation of 15% for multinational companies active in EU Member States. This important Directive brings greater fairness and stability to the tax landscape in the EU and globally by limiting the race to the bottom in corporate tax rates and lowering the incentive for businesses to shift profits to low-tax jurisdictions. 9 Member States – Estonia, Greece, Spain, Cyprus, Latvia, Lithuania, Malta,

Poland and Portugal – have not communicated national measures transposing the Directive by the deadline of 31 December 2023.

Plant health: new rules on the registration of agricultural and vegetable species

In July 2023, the Commission adopted the [Commission Implementing Directive \(EU\) 2023/1438](#) amending the list of protocols for the examination of varieties of agricultural and vegetable species for their registration as laid down in the Directives [2003/90/EC](#) and [2003/91/EC](#). These two Commission Directives aim to ensure that the varieties of agricultural plant species and vegetable species that Member States include in their national catalogues comply with the protocols established by the Community Plant Variety Office (CPVO) or the guidelines established by the International Union for Protection of New Varieties of Plants (UPOV). In particular, those Directives aim to ensure compliance with the rules concerning the characteristics to be covered as a minimum by the examination and the minimum conditions for examining certain varieties of agricultural plant and vegetable species. For the species not covered by the CPVO protocols those Directives aim to ensure compliance with guidelines of UPOV. Belgium, Cyprus, Luxembourg and Slovakia have not transposed the Directive into national law by 31 December 2023.

EU Emissions Trading System: Member States required to transpose agreed rules to strengthen and expand EU emissions trading

The review of the EU Emissions Trading System Directive (EU ETS) ([Directive \(EU\) 2023/959](#)) established by [Directive 2003/87/EC](#) and the revised EU ETS rules applying to the aviation sector ([Directive \(EU\) 2023/958](#)) entered into force in May 2023. These amendments strengthen the existing EU ETS rules, extend the ETS to maritime transport and implement carbon pricing in new sectors of the economy by establishing a separate new emissions trading system for buildings, road transport and fuels used in small emitting industries. The new rules also establish a Social Climate Fund funded by ETS revenues to ensure that the transition is fair for all. Member States are working on the transposition measures but to date 26 Member States (Belgium, Bulgaria, Czechia, Germany, Estonia, Ireland, Greece, Spain, France, Croatia, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia, Finland and Sweden) have not communicated full transposition into national law of Directive (EU) 2023/958 and of the new provisions of Directive (EU) 2023/959 by the deadline of 31 December 2023.

Legal migration: new rules to attract highly qualified workers to the EU

The EU Blue Card [Directive \(EU\) 2021/1883](#) repeals [Directive \(EU\) 2009/50](#) and establishes the entry and residence conditions for highly qualified non-EU nationals coming to live and work in the EU. The Directive introduces more efficient rules for attracting highly skilled workers to the EU. These rules include more flexible admission conditions, enhanced rights and the possibility to move and work more easily between EU Member States. Belgium, Bulgaria, Estonia, Spain, France, Croatia, Cyprus, Latvia, Lithuania, Luxembourg, Netherlands, Poland, Romania, Slovenia, Slovakia, Finland, and Sweden have not communicated the national measures transposing the Directive to the Commission by the set deadline of 18 November 2023.

Radio Equipment: Common Charger Directive

The Common Charger Directive ([EU\) 2022/2380](#) amends the Radio Equipment Directive 2014/53/EU by harmonising charging solutions for electronic devices placed on the EU market. It ensures interoperability by introducing USB-C as the common charging port. The directive also ensures that the sale of chargers is unbundled from the sale of electronic devices and that consumers are informed about charging performance, and paves the way for harmonised wireless charging solutions. It will apply as of 28 December 2024 to handheld devices such as phones, tablets and cameras, and as of 28 April 2026 to laptops. Belgium, Germany, Ireland, Greece, Spain, Croatia, Italy, Cyprus, Latvia, Luxembourg, Netherlands, Austria, Poland, Portugal and Finland have not notified their national measures transposing the Common Charger Directive by the deadline of 28 December 2023.

Motor Insurance Directive: protection of injured parties in case of insolvency of insurer

[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

Member States were to adopt the necessary provisions to comply with this Directive by 23 December 2023. Belgium, Bulgaria, Czechia, Germany, Estonia, Greece, Spain, Luxembourg, Latvia, Hungary, Malta, Poland, Portugal, Romania, Slovenia, Slovakia and Finland have not communicated to the Commission the full transposition of this Directive by the deadline of 23 December 2023.

Credit Servicers and Credit Purchasers Directive: ensuring contractual transparency and consumer protection

[Directive \(EU\) 2021/2167](#) on credit servicers and credit purchasers (NPL Directive) creates a well-functioning EU secondary market for non-performing loans (NPLs) by establishing rules for authorization and supervision of credit purchasers and credit servicers and providing a set of harmonized criteria allowing credit servicers to market NPLs cross-border (the passport for credit servicers). The NPL Directive provides for a set of safeguards to strengthen consumer protection. It makes sure that the transfer of the creditor rights does not alter the original contractual obligation between the parties and that consumers can plead against the purchaser of the loan any defence which he or she could have pleaded against the original creditor. Most importantly, the NPL Directive introduces significant forbearance measures to protect consumers such as refinancing of the credit agreement, deferring the payment of the debt instalments, change of the interest rate or partial forgiveness, as well as information requirements to increase transparency in the relationship with the creditor. Member States were required to adopt and publish the measures transposing the NPL Directive into national law by 29 December 2023. Belgium, Bulgaria, Czechia, Estonia, Spain, France, Italy, Cyprus, Latvia, Lithuania, Luxembourg, Hungary, Malta, Netherlands, Austria, Poland, Portugal, Romania, Slovenia, Slovakia and Finland have not communicated to the Commission the full transposition of these articles by the deadline of 29 December 2023.

INF/24/286

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