



## June infringements package: key decisions

Brussels, 4 June 2026

### Overview by policy area

In its regular package of infringement decisions, the European Commission takes legal action against Member States that fail to comply with their obligations under EU law. These decisions, covering various 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 59 cases where the issues with the Member States concerned have been solved. In these cases, the Commission does not have to pursue the infringement procedure further.

The Commission's enforcement activities and Member States' compliance with EU law can be followed through [interactive maps and customisable graphs](#). For more details on the history of a case or to access the full database of infringement decisions, the [infringement decisions' register](#) is open for consultation. And more information on the EU infringement procedure - can be found in the following [Q&A](#).

### 1. Environment

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#### Reasoned opinion and additional reasoned opinion

#### **Commission calls on Spain to correctly transpose the Seveso III Directive**

Today, the European Commission decided to send a reasoned opinion to **Spain** (INFR(2025)2029) for failing to correctly transpose the Seveso III Directive ([Directive 2012/18/EU](#)). The Directive applies to more than 12,000 industrial installations in the European Union, such as chemical and petrochemical industry, as well as fuel wholesale and storage sectors. It aims to prevent major accidents (for instance major emissions, fires, or explosions) involving dangerous substances, especially chemicals, and to limit their negative impact on human health and the environment. In June 2025, the Commission sent a letter of formal notice to Spain to address several shortcomings in the transposition of the Directive. Although Spain has clarified some concerns, there are still gaps regarding the obligations for the parameters to be considered when revising emergency plans; the notes relating to dangerous substances; and the minimum data and information to be taken into account in the safety report. These obligations are important to prepare a consistent emergency response. While Spain has indicated its willingness to ensure conformity through new legislation, it has neither provided a tentative planning for the adoption of the required legislation nor submitted a draft text. 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.

#### **Commission calls on Austria to improve its legislation on access to justice in environmental matters**

Today, the European Commission decided to send an additional reasoned opinion to **Austria** (INFR(2014)4111) for failing to correctly transpose all the requirements of the Convention on Access to Information, Public Participation in Decision-Making and Access to Justice in Environmental Matters ([Aarhus Convention](#)) into its national legislation. The Aarhus Convention strengthens environmental democracy by ensuring that governments provide and maintain the necessary administrative, legal and practical structures to guarantee the rights of access to information, public participation in decision-making and access to justice in environmental matters. It is a cornerstone of the EU's

commitment to the environmental rule of law. As Austria did not grant Non-Governmental Organisations (NGOs) sufficient public participation rights and access to justice in environmental matters, the Commission sent a letter of formal notice to Austria in July 2014. This was followed by an additional letter of formal notice in June 2021, and a reasoned opinion in November 2023. Despite some legislative changes and developments in case-law, Austria still does not ensure in all relevant cases the right of NGOs to effective judicial review of all relevant acts or omissions within the scope of EU environmental law. This concerns, in particular, regulatory acts (*Verordnungen*) providing for the protection of Natura 2000 sites, authorising the killing of strictly protected species, or providing for management measures for species of community interest. Therefore, the Commission has decided to issue an additional reasoned opinion to Austria, 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.

### Referrals to the Court of Justice

#### **Commission decides to refer Ireland to the Court of Justice of the European Union for failing to comply with the Environmental Impact Assessment Directive regarding peat cutting projects**

Today, the European Commission decided to refer **Ireland** (INFR(2019)4007) to the Court of Justice of the European Union for failing to comply with the Environmental Impact Assessment (EIA) Directive ([Directive 2011/92/EU](#) as amended by [Directive 2014/52/EU](#)). Ireland changed its legislation to implement the 1999 ruling of the Court of Justice ([C-392/96](#)) concerning incorrect transposition of the first EIA Directive from 1985. These legislative changes were not followed by enforcement action. The Commission sent Ireland a letter of formal notice in July 2019 and a reasoned opinion in July 2020. At that time, there were significant peat cutting activities ongoing that had not been subject to planning permissions or environmental impact assessments. Since July 2020, Ireland has taken significant action to halt peat cutting by the state-owned operator Bord Na Móna. Rehabilitation action on the sites owned by Bord Na Móna, where industrial cutting had taken place earlier without an environmental impact assessment, is now underway, largely funded by the EU through its [Recovery and Resilience Facility](#). Moreover, since July 2020, the Irish Environmental Protection Agency has been undertaking enforcement action against operators on privately owned commercial sites of over 50 hectares. This resulted in some commercial peat operators halting their activities. However, the Commission is aware that there is still significant peat cutting activity, which is not subject to planning permission or environmental impact assessment, especially in relation to sites below 50 hectares. Despite evidence of these ongoing illegal activities, enforcement action at the local level is not being taken. The Commission considers that efforts by the Irish authorities have been insufficient and is therefore referring Ireland to the Court of Justice of the European Union. More information is in the [press release](#).

#### **Commission decides to refer Slovenia to the Court of Justice of the European Union for failing to comply with the Birds Directive**

Today, the European Commission decided to refer **Slovenia** (INFR(2021)2068) to the Court of Justice of the European Union for failing to comply with the requirements of the Birds Directive ([Directive 2009/147/EC](#)), which requires Member States to designate Special Protection Areas with the aim of protecting wild birds. Slovenia has failed to classify the most suitable areas in its marine waters (and in particular Osrednji Tržaški zaliv) as Special Protected Areas for the protection of the Mediterranean Shag. Protected areas in the marine environment, such as those designated under the Birds Directive, protect important breeding, feeding or migration areas for seabirds, playing a key role in ensuring their good status. The Commission sent Slovenia a letter of formal notice in June 2021 and a reasoned opinion in July 2022. The Commission has stressed that the [SIMARINE LIFE project](#), which was completed in 2015, identified and confirmed suitable areas for the protection of the species in the Slovenian coastal area, including Osrednji Tržaški zaliv. Following several meetings and exchanges, Slovenia still has not designated or classified sufficient areas of its marine territory as Special Protected Areas, in terms of number and size, to provide protection for the Mediterranean Shag. The Commission considers that efforts by the Slovenian authorities have been insufficient and is therefore referring Slovenia to the Court of Justice of the European Union. More information is in the [press release](#).

### Letter of formal notice post-ruling (Article 260 TFEU)

#### **Commission calls on Spain to comply with the ruling of the Court of Justice of the European**

## **Union on nitrates**

Today, the European Commission decided to send a letter of formal notice to **Spain** (INFR(2018)2250) for failing to implement the Court of Justice's judgment of 14 March 2024 ([C-576/22](#)) on non-compliance with the Nitrates Directive ([Council Directive 91/676/EEC](#)). The Directive aims to protect water quality across Europe by preventing nitrates from agricultural sources that pollute ground and surface waters, and by promoting the use of good farming practices. In its judgment, the Court of Justice ruled that Spain did not protect waters against pollution caused by nitrates from agricultural sources. In particular, at the time of the judgment, Spain did not review the list of Nitrate Vulnerable Zones, nor adopt certain mandatory measures in action programmes, and did not take additional or reinforced measures in certain Comunidades Autónomas. Two years after the judgment by the Court of Justice, Spain implemented the ruling on the designation of Nitrates Vulnerable Zones in the regions of the Islas Baleares, Madrid and Comunidad Valenciana, and adopted the necessary mandatory measures in Aragón, Castilla-La Mancha, Extremadura and Madrid. However, Spain has not yet adopted the necessary mandatory measures in the Action Programme of Castilla y León on the conditions for the land application of fertilisers on steeply sloping ground. Spain has also failed to take the additional measures required in relation to nitrate pollution in Aragón, Castilla-La Mancha, Castilla y León, and Murcia. According to the latest available data, the quality of the waters in these four Autonomous Communities has not improved in relation to the previous period, which indicates that the measures adopted have not been effective. The Commission is therefore sending a letter of formal notice to Spain under Article 260 TFEU. Spain 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 refer Spain back to the Court of Justice of the EU with a request to impose financial sanctions.

## **2. Internal Market, Industry, Entrepreneurship and SMEs**

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### Letter of formal notice

#### **Commission calls on Germany to comply with EU rules on the freedom of establishment**

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Germany** (INFR(2026)2056) regarding national legislation that does not comply with EU rules on the freedom of establishment. The Commission considers that Germany fails to comply with [Directive 2006/123/EC](#) on services in the internal market (the Services Directive) and the Treaty on the Functioning of the European Union ([TFEU](#)). The Services Directive and Articles 49 and 56 TFEU guarantee that businesses and professionals from any Member State can provide their services or establish themselves in another Member State without unjustified or disproportionate restrictions. In North Rhine-Westphalia, providers of certain crafts services (such as masons or carpenters) who want to submit building permit applications for smaller buildings must be resident, established, or employed in that German state. This prevents service providers, including those from other EU Member States, who wish to establish themselves or are established in other German states, from providing this service in North Rhine-Westphalia. The Commission notes that North Rhine-Westphalia already imposes several conditions to ensure a high level of consumer protection, such as requirements for work experience and training. North Rhine-Westphalia is the only German state with such a residence requirement. The Commission is therefore sending a letter of formal notice to Germany, 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.

### Referral to the Court of Justice

#### **Commission decides to refer France to the Court of Justice of the European Union over restrictions on veterinary companies and vets that violate EU law**

Today, the European Commission decided to refer **France** (INFR(2024)4005) to the Court of Justice of the European Union for failing to comply with EU rules on the freedom of establishment and the free movement of services for veterinary companies and veterinarians, as set out in the Treaty on the Functioning of the European Union ([TFEU](#)) and [Directive 2006/123/EC](#) (the Services Directive). French rules require that a majority of shares in veterinary companies be held by practicing veterinarians

within the company and that veterinary shareholders be present in each establishment at least part-time. These requirements effectively limit the number of establishments and veterinary companies that veterinarians may operate, as well as the way in which veterinarians can organise their work and the company. In addition, France restricts veterinarians established in other Member States from providing temporary and occasional services in France. The Commission sent France a letter of formal notice in April 2024, followed by a reasoned opinion in June 2025. The Commission considers that efforts by the French authorities have, to date, been insufficient and is therefore referring France to the Court of Justice of the European Union. More information is in the [press release](#).

### 3. Migration and Home Affairs

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Letters of formal notice

#### **Commission calls on Greece, Luxembourg and Sweden to correctly transpose the provisions of the Directive on combating money laundering**

The European Commission decided to open infringement procedures by sending a letter of formal notice to **Greece** (INFR(2026) 2072), **Luxembourg** (INFR(2026) 2073) and **Sweden** (INFR(2026) 2074) for failing to correctly transpose some of the provisions of the Directive on combating money laundering ([Directive \(EU\) 2018/1673](#)), including regarding penalties and money laundering offences. The Directive defines criminal offences and sanctions for money laundering, preventing criminals from taking advantage of diverging legal systems across the EU. It also facilitates police and judicial cooperation between EU Member States in combating money laundering and increases the effectiveness of investigations and prosecutions of financial crimes. In view of the incorrect transposition of the Directive including penalties and the money laundering offences, the Commission is sending letters of formal notice to Greece, Luxembourg and Sweden. These Member States 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.

### 4. Justice

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Letter of formal notice

#### **Commission calls on Spain to ensure compliance with EU data protection rules on the data collection of travellers**

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Spain** (INFR(2026)4005) for failing to comply with the Law Enforcement Directive ([Directive \(EU\) 2016/680](#)). The Directive governs the processing of personal data by law enforcement authorities for them to perform their duties in a way that protects the fundamental right to data protection. Spain requires accommodation providers, online platforms and rental car companies to collect, retain and transmit travellers' personal data to a centralised government database accessible to law enforcement authorities. This does not comply with the requirements of the Directive. The Commission considers that the categories of personal data collected and stored are excessive, due to the variety of datasets, including payment and GPS data. In addition, access by law enforcement authorities is not limited to specific and explicit purposes, as required by the Directive. Spanish authorities also retain all collected data for three years, which the Commission considers disproportionate. The Commission is therefore sending a letter of formal notice to Spain, 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.

Letter of formal notice and reasoned opinions

#### **Commission calls on Bulgaria, Poland, and Portugal to correctly transpose EU rules on legal**

## aid

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Portugal** (INFR(2026)2071) and to send reasoned opinions to **Bulgaria** (INFR(2025)2165) and **Poland** (INFR(2025)2164) for failing to correctly transpose EU rules on legal aid for suspects and accused persons ([Directive \(EU\) 2016/1919](#)). EU law ensures that the basic rights of suspects and accused persons are protected, including for persons requested under a European arrest warrant. In Bulgaria and Poland access to legal aid is only granted to accused persons, namely persons formally charged with an offence, and not to suspects. This is contrary to the scope of the Directive. In Poland and Portugal, national law does not ensure that legal aid is granted without undue delay before the questioning of suspects or accused persons, or specific related acts. The Directive also requires that access to legal aid is ensured regardless of citizenship or nationality. However, Portuguese law imposes undue conditions for access to legal aid to foreigners without a valid residence permit in an EU Member State. Moreover, Portuguese law does not clearly guarantee the right to legal aid for persons arrested in another Member State on the basis of a European arrest warrant issued by Portugal. The Commission is therefore sending a letter of formal notice to Portugal and reasoned opinions to Bulgaria and Poland, following the Commission's letters of formal notice to [Poland in December 2025](#), and to Bulgaria [in November 2025](#). The three Member States 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 to Portugal and refer Bulgaria and Poland to the Court of Justice.

### **Commission calls on Spain, France and Austria to fully transpose the Directive criminalising the violation of Union restrictive measures**

Today, the European Commission decided to send reasoned opinions to **Spain** (INFR(2025)0217), **France** (INFR(2025)0221) and **Austria** (INFR(2025)0194) for failing to notify measures fully transposing the Directive on the criminalisation of the violation of Union restrictive measures ([Directive \(EU\) 2024/1226](#)). The Directive establishes common rules harmonising the definition of criminal offences and penalties for the violation of Union restrictive measures. It seeks to prevent the circumvention of Union restrictive measures, including those adopted following Russia's aggression against Ukraine. Harmonising national criminal law in this field facilitates the investigation and prosecution of violations of Union restrictive measures in all Member States, making them more effective. Member States had until May 2025 to transpose the Directive into their national law. In July 2025, the Commission decided to open infringement procedures by sending a letter of formal notice to several Member States, for failing to communicate full transposition measures of the Directive. To date, Spain, France, and Austria have still not communicated full transposition measures. Therefore, the Commission has decided to issue reasoned opinions to the three Member States, 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 with requests for financial sanctions.

## 5. Energy and climate

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### Reasoned opinions and additional reasoned opinions

#### **Commission urges Hungary and Romania to fully transpose EU rules on energy efficiency**

Today, the European Commission decided to send reasoned opinions to **Hungary** (INFR(2025)0331) and **Romania** (INFR(2025)0358) for failing to fully transpose into national law the provisions of the recast Energy Efficiency Directive ([Directive \(EU\) 2023/1791](#)). The revised Directive was adopted in 2023 replacing the previous [Directive 2012/27/EU](#) and Member States had to notify its transposition measures by 11 October 2025, except for some specific provisions which had specific deadlines. It introduces more ambitious measures for energy efficiency, which will help reduce overall energy consumption in the EU and thus contribute to reaching the Union's climate ambition and enhance energy security and affordability. It sets targets for energy consumption and energy savings, with a special focus on measures to alleviate energy poverty, as well as targets for consumption of public authorities and renovation of buildings owned by public authorities. It also introduces the 'energy efficiency first principle' as a fundamental principle of EU energy policy, requiring energy efficiency to be considered by EU countries in all relevant policy and major investment decisions taken in the

energy and non-energy sectors. In November 2025, the Commission sent letters of formal notice to 26 Member States for failing to fully transpose the Directive into national law. To date, Hungary and Romania have still not notified any transposing measures to the Commission. Therefore, the Commission has decided to issue reasoned opinions to Hungary and Romania. Now, they have two months to respond and complete the transposition. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union with requests for financial sanctions.

### **Commission urges Romania to notify their comprehensive assessments on high-efficiency cogeneration**

Today, the European Commission decided to send a reasoned opinion to **Romania** (INFR(2022)2161) requesting the Member State to comply with the Energy Efficiency Directive ([Directive 2012/27/EU](#)), now replaced by the recast [Directive \(EU\) 2023/1791, which maintains certain obligations on the heating and cooling sector](#). In particular, Member States should develop efficient heating and cooling infrastructure and/or accommodate the development of high-efficiency cogeneration and the use of heating and cooling from waste heat and renewable energy sources. Member States have to carry out and submit to the Commission a comprehensive assessment of the potential for the application of high-efficiency cogeneration and efficient district heating. The comprehensive assessment has to be updated every five years and notified to the Commission. These assessments are key to understand how to make more efficient and to progressively decarbonise the heating and cooling sector, which, in many Member States, is still heavily reliant on imported fossil fuels. In January 2023, the Commission sent a letter of formal notice to Romania. So far, it is the only Member State that has still not communicated an updated assessment by the deadline of 31 December 2020. The Member State now has two months to reply and address the shortcomings identified by the Commission. In the absence of a satisfactory response, the Commission may decide to refer Romania to the Court of Justice of the European Union.

### **Commission urges again Cyprus to fully transpose EU rules accelerating permitting procedures for renewable energy projects**

Today, the European Commission decided to send an additional reasoned opinion to **Cyprus** (INFR(2024)0213) for failing to fully transpose into national law the provisions of the revised Renewable Energy Directive ([Directive \(EU\) 2023/2413](#)) related to the simplification and acceleration of permitting procedures. The revised Directive (EU) 2023/2413 amending [Directive \(EU\) 2018/2001](#) entered into force in November 2023 and certain provisions had to be transposed into national law by the Member States by 1 July 2024. These provisions include measures to simplify and accelerate permitting procedures both for renewable energy projects and the infrastructure projects which are necessary to integrate the additional capacity into the electricity system. They also include clear time limits for permit-granting procedures targeted to specific technologies or types of projects, the strengthening of the role of the single contact point for applications, and the presumption that renewable energy projects and the related grid infrastructure are of overriding public interest. In September 2024, the Commission sent letters of formal notice to 26 Member States for failing to fully transpose the Directive into national law. In February 2025, Cyprus received a reasoned opinion for the complete lack of transposition given the country had not notified any transposition measures. After having examined the transposition measures notified thereafter and the explanations provided by Cyprus in the notified correlation table, the Commission has concluded that the Member State has not yet fully transposed the Directive. Therefore, the Commission has decided to issue an additional reasoned opinion to Cyprus, indicating which specific provisions are not considered transposed. Cyprus has now two months to respond and complete the transposition. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union with a request to impose financial sanctions.

### *Referrals to the Court of Justice*

### **Commission decides to refer Spain and Poland to the Court of Justice of the European Union for not transposing agreed rules to strengthen the EU emissions trading system**

Today, the European Commission decided to refer **Spain** (INFR(2024)0051) to the Court of Justice of the European Union for failing to transpose into national law the EU Emission Trading System (EU ETS) Directive ([Directive 2023/959](#)), which had a transposition deadline of 31 December 2023. The Commission also decided to refer **Spain** (INFR(2024)0050) and **Poland** (INFR(2024)0114) to the Court of Justice of the European Union for failing to transpose into national law the [Directive 2023/958](#) regarding the revised EU ETS rules applying to the aviation sector, which had a transposition deadline of 31 December 2023. The [revision of the EU ETS Directive](#) strengthens the

existing EU ETS rules, extends the ETS to maritime transport, accelerates the reduction of emissions allowances, revises the rules on free allocation, and reinforces the [Innovation Fund](#) and the [Modernisation Fund](#), which support the transition to a climate-neutral economy. The revised ETS aviation rules strengthen the aviation sector's contribution to EU climate objectives and implement the Carbon Offsetting and Reduction Scheme for International Aviation. The complete transposition of these Directives ensures the proper functioning of the EU ETS, avoiding distortions in the internal market, and aligns the system with the 2030 EU climate targets set out in the [European Climate Law](#). In January 2024, the Commission sent letters of formal notice to 26 Member States for failing to fully transpose the two Directives into national law. In May 2025, the Commission sent reasoned opinions to 12 Member States for not transposing or only partially transposing these Directives. Spain has not communicated transposition measures for the ETS Directive revision and parts of the revised ETS aviation rules, while Poland has not communicated transposition measures for the revised ETS aviation rules. Therefore, the Commission considers that efforts by the authorities have, to date, been insufficient and is therefore referring Spain and Poland to the Court of Justice of the European Union and requesting for financial sanctions. More information is in the [press release](#).

## 6. Taxation

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*Letters of formal notice and additional letter of formal notice*

### **Commission calls on Germany to end discriminatory conditions of an investment deduction allowance for SMEs investing abroad**

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Germany** (INFR(2026)4006) for failing to comply with EU rules on freedom of establishment ([Article 49 TFEU](#) and [Article 31 EEA](#)). The Commission considers that Germany's investment deduction allowance (*Investitionsabzugsbetrag* – IAB) discriminates against cross-border investments within the EU and EEA, unlawfully restricting companies' ability to operate across the Internal Market. Under German tax law (§7g *Einkommensteuergesetz*), small and medium-sized enterprises (SMEs) can deduct up to 50% of anticipated investment costs for movable assets. This is only the case if those assets are used exclusively in a domestic establishment. If the asset is transferred to a permanent establishment in another EU/EEA country within three years, the tax benefit is retroactively withdrawn. This penalises businesses that relocate assets or operations abroad, even when their worldwide income remains taxable in Germany. The automatic reversal of tax benefits when assets are transferred abroad disproportionately affects SMEs, which often lack the resources to navigate complex cross-border tax implications. This negatively impacts economic dynamism, particularly in sectors reliant on mobile assets or international supply chains. The Commission's assessment concludes that these rules deter cross-border economic activity and violate the freedom of establishment. Germany's rules also breach the EEA Agreement, which extends the same freedoms to EEA Member States. The Commission is therefore sending a letter of formal notice to Germany, 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.

### **Commission calls on Poland to eliminate a violation of the Directive on Administrative Cooperation in the field of taxation regarding reporting rules for foreign digital platform operators**

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Poland** (INFR(2026)2070) for erroneous implementation of [Council Directive \(EU\) 2021/514](#) of 22 March 2021 amending [Directive 2011/16/EU](#) on administrative cooperation in the field of taxation (DAC7). The Directive provides for mandatory automatic exchange of information reported by Platform Operators. Under DAC7, a non-Union jurisdiction may sign an Effective Qualifying Competent Authority Agreement (EQCAA) with EU Member States which confirms the equivalence between the non-Union jurisdiction and EU (DAC7) reporting standards. If a non-Union jurisdiction signs an EQCAA with all relevant EU Member States, a Platform Operator from that jurisdiction may be fully relieved of registration and reporting obligations in the EU – this is the case of a 'Qualified Non-Union Jurisdiction'. Poland, however, relieves Platform Operators of registration and reporting obligations whose activities are covered by an EQCAA signed only with Poland. Poland has therefore incorrectly transposed DAC7, preventing the proper integration of the EU

system within the global system of OECD Model Rules for Reporting by Platform Operators with respect to Sellers in the Sharing and Gig Economy (MRDP), as provided for in the Directive. 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.

### **Commission calls on Spain to eliminate discrimination of non-residents regarding tax reductions for income from letting dwellings**

The Commission is sending an additional letter of formal notice to Spain regarding a discrimination towards non-residents who cannot benefit from a tax reduction on income from letting dwellings in Spain. A first letter of formal notice was sent to **Spain** (INFR(2018)4085) on 8 March 2019 on this issue. Resident taxpayers enjoy a reduction of up to 60% of the tax base corresponding to the income obtained. This reduction is not accessible to non-residents. This difference in tax treatment entails a restriction to the free movement of capital ([Article 63 TFEU](#)). Despite further exchanges with the Commission, Spain has not amended its legislation to eliminate this discriminatory treatment and has introduced new features to this tax regime. These 2025 amendments to the relevant tax legislation entail that only residents enjoy reductions between 20% and 90% of the tax base derived from the letting of dwellings, still discriminating non-residents. The Commission is therefore sending an additional letter of formal notice to Spain, 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.

## **7. Mobility and Transport**

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### Letters of formal notice

#### **Commission calls on Belgium, Croatia, Romania, Slovakia and Sweden to correctly transpose EU rules on the use of hired goods vehicles**

The European Commission has decided to open infringement procedures by sending letters of formal notice to **Belgium** (INFR(2026)2079), **Croatia** (INFR(2026)2080), **Romania** (INFR(2026)2083), **Slovakia** (INFR(2026)2084) and **Sweden** (INFR(2026)2085) for failing to correctly transpose [Directive \(EU\) 2022/738](#), which amends [Directive 2006/1/EC](#) on the use of vehicles hired without drivers for the carriage of goods by road. The amended Directive modernises and harmonises EU rules on the use of hired vehicles for the transport of goods. It removes remaining restrictions regarding international transport and establishes a uniform regulatory framework to give transport operators across the EU more equal access to the market for hired vehicles. The amended Directive allows transport undertakings established in the EU to use vehicles hired in any Member State, provided they comply with the applicable laws and safety requirements. It also simplifies the provision of relevant evidence and recognises electronic documents as proof of compliance. The Commission considers that Belgium, Croatia, Romania, Slovakia and Sweden have failed to ensure the correct transposition of Article 1(1)(a) of Directive (EU) 2022/738 - a provision which requires each Member State to allow within its territory the use of vehicles hired by undertakings established on the territory of another Member State. As a result, the Commission is sending letters of formal notice to these 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 reasoned opinions.

#### **Commission calls on Belgium, Germany, Ireland, Spain, Croatia, Cyprus, Latvia, Luxembourg, Austria, Poland, Portugal, Slovenia and Slovakia to adopt national penalty schemes under ReFuelEU Aviation**

The European Commission has decided to open infringement procedures by sending letters of formal notice to **Belgium** (INFR(2026)2058), **Germany** (INFR(2026)2060), **Ireland** (INFR(2026)2063), **Spain** (INFR(2026)2061), **Croatia** (INFR(2026)2062), **Cyprus** (INFR(2026)2059), **Latvia** (INFR(2026)2065), **Luxembourg** (INFR(2026)2064), **Austria** (INFR(2026)2057), **Poland** (INFR(2026)2066), **Portugal** (INFR(2025)2067), **Slovenia** (INFR(2026)2068) and **Slovakia** (INFR(2026)2069) for failing to establish national rules on penalties for breaches of [Regulation \(EU\) 2023/2405](#) (ReFuelEU Aviation). The ReFuelEU Aviation framework provides long-term regulatory certainty to scale up the production and uptake of sustainable aviation fuels across the EU. Under the

ReFuelEU Aviation, Member States are required to lay down the rules on penalties for aviation fuel suppliers, aircraft operators and EU airport managing bodies in the event of non-compliance, and to adopt necessary measures to ensure full implementation. Despite continued calls from the Commission to the Member State authorities, Belgium, Germany, Ireland, Spain, Croatia, Cyprus, Latvia, Luxembourg, Austria, Poland, Portugal, Slovenia and Slovakia failed to submit this information to the Commission by 31 December 2024, as required by the Regulation. The Commission is therefore sending letters of formal notice to these Member States, which now have two months to respond and address the shortcomings. In the absence of a satisfactory response, the Commission may decide to issue reasoned opinions.

## **8. Financial Stability, Financial Services and Capital Markets Union**

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*Letter of formal notice and additional letters of formal notice*

### **Commission calls on Spain to comply with EU banking regulations and single market's fundamental freedoms**

The European Commission is sending an additional letter of formal notice to **Spain** (INFR(2025)2121) for failing to comply with the Single Supervisory Mechanism Regulation ([Council Regulation \(EU\) No 1024/2013](#)), and with the Capital Requirements Directive ([Directive 2013/36/EU](#)), as well as Articles 49 and 63 of the [Treaty on the Functioning of the European Union](#) (TFEU). Since the Commission sent its letter of formal notice on [17 July 2025](#), Directive (EU) 2024/1619 (CRD VI) has entered into force and the deadline for its transposition has expired on 10 January 2026. As a result, the Commission has updated the legal assessment underlying this procedure and included the relevant provisions of CRD VI among the infringements identified. In particular, the Commission considers that the Spanish measures at issue are incompatible with the new CRD VI framework governing acquisitions, mergers, divisions and other structural changes involving credit institutions, which further reinforces the concerns already set out in the 2025 letter of formal notice. Consolidations in the banking sector benefit the EU economy as a whole and are essential for the achievement of the Banking Union. These mergers also ensure that capital is allocated efficiently across the EU and that citizens and businesses have access to financial products at competitive prices – a key objective of the Savings and Investments Union. Today, the Commission is therefore sending an additional letter of formal notice to Spain, 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.

### **Commission calls on France to adopt and notify implementation measures of Instant Payments Regulation**

The European Commission today decided to open an infringement procedure by sending a letter of formal notice to **France** (INFR(2026)2077) for failing to adopt and notify the Commission by 09 April 2025 of implementing measures on penalties applicable to infringements of the requirements of the Instant Payments Regulation ([Regulation \(EU\) 2024/886](#)). The Instant Payments Regulation was implemented in the Euro area in 2025, and competent authorities shall be able to impose penalties on payment service providers where this is necessary to achieve compliance with the Regulation which aims to ensure that instant payments in euro are affordable, secure and processed without obstacles across the EU. France 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.

### **Commission calls on Poland and Romania to transpose the amendments to the 5<sup>th</sup> Capital Requirements Directive and complete the implementation of other measures introduced by the MICA Regulation**

The European Commission decided to continue the infringement procedure by sending an additional letter of formal notice to **Poland** (INFR(2025)2038) and **Romania** (INFR(2025)2040) for failing to transpose the amendments to the 5<sup>th</sup> Capital Requirements Directive ([Directive 2013/36/EU](#)) introduced by the MICA Regulation ([Regulation \(EU\) 2023/1114](#)) and for failing to notify to the Commission the rules on administrative penalties applicable to infringements. The MICA Regulation covers the crypto-assets and related services and activities that are not covered by other Union

legislative acts on financial services. This dedicated and harmonised framework for markets in crypto-assets supports innovation, and provides for the proportionate treatment of issuers of crypto-assets and crypto asset service providers to scale up their business cross borders, while maintaining investor protection, market integrity and financial stability for the benefits of EU citizens. The two Member States have failed to notify transposition of the amendments made to the 5th Capital Requirements Directive by the deadline of 30 December 2024, as indicated in the letter of formal notice sent by the Commission on [07 May 2025](#). The two Member States have also not completed the implementation of the Regulation on administrative penalties by the 30 June 2025 deadline - as introduced by the MICA Regulation. The Commission is therefore sending additional letters of formal notice to Poland and Romania, which now have two months to respond and address the shortcomings raised by the Commission. In the absence of satisfactory responses from these Member States, the Commission may decide to issue reasoned opinions.

### Reasoned opinion

## **Commission calls on Spain to transpose amendments to the Settlement Finality Directive and the second Payment Services Directive and to notify implementation measures of Instant Payments Regulation**

The European Commission has today decided to send a reasoned opinion to **Spain** (INFR(2025)2140) for failing to adopt and notify the Commission of measures transposing into national law the amendments to the Settlement Finality Directive ([Directive 98/26/EC](#)) and the 2<sup>nd</sup> Payment Services Directive ([Directive \(EU\) 2015/2366](#)) which were introduced via the Instant Payments Regulation ([Regulation \(EU\) 2024/886](#)) as well as implementing measures on penalties applicable to infringements of requirements of that Regulation. The Instant Payments Regulation was implemented in the euro area in 2025, and competent authorities shall be able to impose penalties on payment service providers where this is necessary to achieve compliance with the Regulation. It aims to ensure that instant payments in euro are affordable, secure and processed without obstacles across the EU. Amendments to the two Directives would allow certain non-bank payment service providers (including payment institutions and electronic money institutions) to participate directly in payment systems designated under the Settlement Finality Directive. This would enable those providers to settle payments within those systems more efficiently and on a more competitive basis, supporting the provision of services such as instant payments to their customers. Spain has two months to reply and take the necessary measures. Otherwise, the Commission may decide to refer the case to the Court of Justice of the European Union (CJEU).

## **9. Jobs and social rights**

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### Letter of formal notice

## **Commission calls on Italy to align its legislation on working conditions for honorary tax judges with EU law**

Today, the Commission decided to open an infringement procedure by sending a letter of formal notice to **Italy** (INFR(2026)4004) for failing to align its legislation on honorary tax judges with EU labour law. Under Italian law, tax jurisdiction is exercised by both professional tax magistrates and honorary tax judges, who perform judicial functions on a part-time basis. While a recent reform provides for the gradual replacement of honorary judges by professional magistrates, those currently in service can remain in office until reaching the retirement age of 70. Despite performing the same judicial functions and exercising jurisdiction over cases of identical nature and value, honorary tax judges are subject to less favourable working conditions. In particular, as honorary tax judges are not considered to be in an employment relationship, they are subject to differential treatment compared with tax magistrates, in relation to annual leave, old age-pension and social security entitlements, such as sick leave and maternity leave. In addition, honorary tax judges receive a level of pay which is, proportionally, considerably lower than that of tax magistrates. The Commission considers that this differential treatment is incompatible with EU labour law, notably with [Council Directive 97/81/EC](#) on part-time work, [Directive 2003/88/EC](#) (Working Time Directive) and [Council Directive 92/85/EEC](#) (Pregnant Workers Directive). Therefore, the Commission has decided to issue 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.

## 10. Anti-Fraud

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### Letter of formal notice

#### **Commission calls on Ireland to align national legislation with the OLAF Regulation**

The European Commission decided to open an infringement procedure by sending a letter of formal notice to **Ireland** (INFR(2025)2238) for failing to comply with its obligations under European Anti-Fraud Office (OLAF) Regulation [(EU, Euratom) No 883/2013]. The Regulation governs the work of OLAF in the conduct of investigations to protect the budget of the European Union. In 2020, the OLAF Regulation was amended to introduce specific provisions to clarify the duty of Member States to assist OLAF by transmitting bank account information and records of bank transactions. Ireland confirmed that OLAF could only be provided with bank account information and records of bank transactions in the context of a criminal investigation. Hence, OLAF cannot receive access in the context of its administrative investigations, which significantly hampers investigation results. The Commission is therefore 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.

INF/26/1084

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