

Implementation Report on PIF Directive



Thomas Wahl

News

On 6 September 2021, the European Commission published a report that assesses deficits as regards the Member States' legislation implementing [Directive 2017/1371](#) on the fight against fraud to the Union's financial interests by means of criminal law (the "PIF Directive"). For details on the PIF Directive, see the article by [A. Juszczak and E. Sason](#), [eucrim 2017, 80-87](#). The Directive aims to facilitate enforcement of Member States' responsibilities towards revenue and expenditure of the EU budget by setting standards for Member States' criminal law. In particular, the Directive harmonizes fraud and fraud-related criminal offences, sanctions and limitation periods. The Directive also forms the basis upon which the EPPO is exercising its competences and is seen as an essential element of the Commission's Anti-Fraud Strategy (CAFS) of 2019 (→ [eucrim 1/2019, 15](#)).

The [implementation report](#) (as foreseen by Art. 18(1) of the PIF Directive) points out that by 6 July 2019 – the deadline for transposition of the Directive into national law – only 12 Member States have notified full transposition of the Directive. Only after having initiated infringement procedures, the Commission received notifications of transpositions from the remaining 14 Member States (the last in April 2021).

In general, the Commission concluded that all Member States have transposed the PIF Directive's main provisions. However, there are outstanding conformity issues to be addressed, including issues that must be addressed to enable effective investigations and prosecutions by the EPPO. Shortcomings are mainly seen in national legislation transposing the criminal definitions in Arts. 3, 4 and 5 of the Directive, but they also relate to the liability of legal persons, sanctions and limitation periods.

The Commission stressed that it will further monitor the correct implementation of the PIF Directive and initiate infringement proceedings, if necessary.

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