

Time Limit for Transposing PIF Directive Expired

Thomas Wahl

News

The EU Member States had to adopt and publish regulations and administrative provisions necessary to comply with [Directive \(EU\) 2017/1371](#) on the fight against fraud to the Union's financial interests by means of criminal law (in short: the "PIF Directive") by 6 July 2019. 16 Member States had communicated their implementation measures to the Commission by the transposition deadline, as foreseen in Art. 17(1) of the Directive (10 complete transpositions, 6 partial transpositions). The UK and Denmark are not bound by the Directive.

The Directive, *inter alia*, provides for a common definition of fraud and other criminal offences affecting the EU's financial interests and also for certain types and levels of sanctions when the criminal offences defined in this Directive have been committed. For the Directive, see [eucrium 2/2017](#), pp. 63-64, and the article by [A. Juszcak](#) and [E. Sason](#) in the same issue on pp. 80-87.

The Directive is also important for the work of the European Public Prosecutor's Office (EPPO). The catalogue of criminal offences defined in Arts. 3 and 4 of the Directive determines the material competence of the EPPO under Regulation (EU) 2017/1939.

The Directive also applies to VAT fraud if it is considered serious, i.e., when intentional acts or omissions defined in point (d) of Art. 3(2) of the Directive are connected with the territory of two or more Member States of the Union and involve a total damage of at least €10 million.

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