

Council Decision No 940/2014/EU of 17 December 2014
concerning the dock dues in the French outermost regions

Article 1

1 By way of derogation from Articles 28, 30 and 110 of the Treaty, France is authorised, until 31 December 2020, to apply exemptions or reductions to dock dues in respect of the products listed in the Annex which are produced locally in Guadeloupe, French Guiana, Martinique, Mayotte and Réunion, as outermost regions within the meaning of Article 349 of the Treaty.

Those exemptions or reductions must be in keeping with the economic and social development strategy of the outermost regions concerned, taking account of its Union framework, and contribute to the promotion of local activities while not adversely affecting the conditions of trade to an extent contrary to the common interest.

2 With reference to the rate of taxation applied to similar products not originating in the outermost regions concerned, the application of the total exemptions or reductions referred to in paragraph 1 may not result in differences of more than:

- a 10 percentage points for the products listed in part A of the Annex;
- b 20 percentage points for the products listed in part B of the Annex;
- c 30 percentage points for the products listed in part C of the Annex.

France shall undertake to ensure that the exemptions or reductions applied to the products listed in the Annex do not exceed the percentage strictly necessary to maintain, promote and develop local economic activities.

3 France shall apply the tax exemptions or reductions referred to in paragraphs 1 and 2 to operators whose annual turnover is at least EUR 300 000. Operators whose annual turnover is below that threshold shall not be subject to dock dues.

Article 2

The French authorities shall apply the same taxation arrangements as those applied to products produced locally to products that have benefited from the specific supply arrangements under Chapter III of Regulation (EU) No 228/2013.

Article 3

1 France shall immediately notify the Commission of the taxation arrangements referred to in Article 1.

2 France shall submit, by 31 December 2017, a report on the application of the tax arrangements referred to in Article 1 to the Commission, indicating the impact of the measures taken and their contribution to the maintenance, promotion and development of local economic activities, in the light of the handicaps affecting the outermost regions.

On the basis of that report, the Commission shall submit a report to the Council and, if necessary, a proposal for adapting the provisions of this Decision.

Article 4

In Article 1(1) of Decision 2004/162/EC, the date ‘31 December 2014’ is replaced by the date ‘30 June 2015’.

Changes to legislation: There are currently no known outstanding effects for the Council Decision No 940/2014/EU. (See end of Document for details)

Article 5

Articles 1 to 3 shall apply from 1 July 2015.

Article 4 shall apply from 1 January 2015.

Article 6

This Decision is addressed to the French Republic.

Changes to legislation:

There are currently no known outstanding effects for the Council Decision No 940/2014/EU.