Council Decision (EU) 2020/1792 of 16 November 2020 on the AIEM tax applicable in the Canary Islands

Article 2

1 The Spanish authorities shall select the products referred to in Article 1(1) taking into account the following criteria:

- a local production exists and its share of the local market accounts for at least 5 %;
- b significant importation of goods (including from mainland Spain and other Member States) exists which could jeopardise the continuation of local production, and its share of the local market accounts for at least 10 %;
- c additional costs exist which increase the costs of local production in comparison with products produced elsewhere, compromising the competitiveness of products produced locally.

2 The Spanish authorities may derogate from the market share thresholds referred to in points (a) and (b) of paragraph 1 in duly justified circumstances, which include:

- a labour-intensive production;
- b production which is otherwise of strategic importance for local development;
- c production subject to periodical fluctuations;
- d production located in particularly disadvantaged areas;
- e production of medical products and personal protective equipment required to address health crises.

Changes to legislation:

There are currently no known outstanding effects for the Council Decision (EU) 2020/1792, Article 2.