

Procedure file

Basic information		
CNS - Consultation procedure Decision	2010/0359(CNS)	Procedure completed
Outermost regions, French overseas departments: products that may benefit from exemption from or a reduction in dock dues		
Amending Decision 2004/162/EC 2003/0308(CNS)		
Subject 2.70.02 Indirect taxation, VAT, excise duties 4.70.06 Outlying and outermost regions, overseas countries and territories		
Geographical area France		

Key players			
European Parliament	Committee responsible	Rapporteur	Appointed
	REGI Regional Development	Shadow rapporteur PPE PONGA Maurice S&D TIROLIEN Patrice Verts/ALE GRÈZE Catherine ECR VLASÁK Oldřich	
	Committee for opinion	Rapporteur for opinion	Appointed
	ECON Economic and Monetary Affairs	The committee decided not to give an opinion.	
Council of the European Union	Council configuration Agriculture and Fisheries	Meeting 3108	Date 19/07/2011
European Commission	Commission DG Taxation and Customs Union	Commissioner ŠEMETA Algirdas	

Key events			
14/12/2010	Legislative proposal published	COM(2010)0749	Summary
20/01/2011	Committee referral announced in Parliament		
26/05/2011	Vote in committee		Summary
31/05/2011	Committee report tabled for plenary, 1st reading/single reading	A7-0199/2011	
05/07/2011	Results of vote in Parliament		
05/07/2011	Decision by Parliament	T7-0305/2011	Summary

19/07/2011	Act adopted by Council after consultation of Parliament		
19/07/2011	End of procedure in Parliament		
23/07/2011	Final act published in Official Journal		

Technical information

Procedure reference	2010/0359(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
	Amending Decision 2004/162/EC 2003/0308(CNS)
Legal basis	Treaty on the Functioning of the EU TFEU 349-p1sub1-as1
Other legal basis	Rules of Procedure EP 159
Stage reached in procedure	Procedure completed
Committee dossier	REGI/7/04880

Documentation gateway

Legislative proposal	COM(2010)0749	14/12/2010	EC	Summary
Committee draft report	PE462.613	05/04/2011	EP	
Committee report tabled for plenary, 1st reading/single reading	A7-0199/2011	31/05/2011	EP	
Text adopted by Parliament, 1st reading/single reading	T7-0305/2011	05/07/2011	EP	Summary

Additional information

National parliaments	IPEX
European Commission	EUR-Lex

Final act

[Decision 2011/448](#)
[OJ L 193 23.07.2011, p. 0001](#) Summary

Outermost regions, French overseas departments: products that may benefit from exemption from or a reduction in dock dues

PURPOSE: to authorise France to apply exemptions from or reductions in the tax known as "dock dues" to certain products manufactured in the French overseas departments (DOMs).

PROPOSED ACT: Council Decision.

LEGAL BASE: Article 349 of the Treaty on the Functioning of the European Union (TFEU) (former Article 299(2) of the EC Treaty).

IMPACT ASSESSMENT: no impact assessment was carried out.

CONTENT: Council Decision 2004/162/EC authorises France, up to 1 July 2014, to apply exemptions from or reductions in the tax known as "dock dues" to certain products manufactured in the DOMs. The Annex to that Decision contains a list of products to which tax exemptions and reductions may be applied. The difference between the taxation of locally manufactured products and the taxation of other products may not exceed 10, 20 or 30 percentage points, depending on the product.

The reasons for adopting specific measures include isolation, raw material and energy dependence, the obligation to build up stocks, the small size of the local market and the low level of export activity. The specific measures were thus designed to strengthen local industry by making it more competitive.

Decision 2004/162/EC provides that the French authorities must present to the Commission by 31 July 2008 a report on the application of the tax arrangements authorised by the Decision, in order to check the impact of the measures taken and their contribution to promoting or maintaining local economic activities, in the light of the handicaps affecting the outermost regions.

The French authorities accordingly submitted their report to the Commission. It was later supplemented. The report from the French authorities includes a request for the list of products to which differentiated taxation may be applied to be updated for French Guiana.

The Commission's report has been presented to the Council today. It is accompanied by this proposal for a Council Decision which aims to update, in the light of the findings made, the lists of products in the Annex to Decision 2004/162/EC, to which France is authorised, within certain limits, to apply exemptions from or reductions in the tax known as "dock dues" for certain products manufactured locally in the French overseas departments.

BUDGETARY IMPLICATION: this proposal has no implication for the EU budget.

Outermost regions, French overseas departments: products that may benefit from exemption from or a reduction in dock dues

The Committee on Regional Development adopted the report drafted by Elie HOARAU (GUE/NGL, FR) approving, unamended, in the framework of a special legislative procedure (European Parliament's consultation), the proposal for a Council decision amending Decision 2004/162/EC as regards the products that may benefit from exemption from or a reduction in dock dues.

Outermost regions, French overseas departments: products that may benefit from exemption from or a reduction in dock dues

The European Parliament adopted by 652 votes to 15, with 4 abstentions, a legislative resolution approving, unamended, in the framework of a special legislative procedure (European Parliament's consultation), the proposal for a Council decision amending Decision 2004/162/EC as regards the products that may benefit from exemption from or a reduction in dock dues.

Outermost regions, French overseas departments: products that may benefit from exemption from or a reduction in dock dues

PURPOSE: to authorise France to apply exemptions from or reductions in the tax known as "dock dues" to certain products manufactured in the French overseas departments (DOMs).

LEGISLATIVE ACT: Council Decision No 448/2011/EU amending Decision 2004/162/EC as regards the products that may benefit from exemption from or a reduction in dock dues.

CONTENT: the Council adopted a decision amending decision 2004/162/EC as regards the products that may benefit from exemption from or a reduction in dock dues in the French overseas departments (DOMs).

Certain products which are not produced locally any more and to which the French authorities no longer apply differentiated taxation have been removed from the list of products eligible for tax exemptions or tax reductions. This also concerns locally manufactured products which are as competitive as those coming from outside the DOMs.

For products for which the tax differential actually applied is significantly below the maximum authorised, the maximum differential allowed has been reduced.

With respect to French Guiana, new products have been added to the list of products eligible for tax exemptions or tax reductions, and the differential authorised has been increased for certain products.

ENTRY INTO FORCE: 24/07/2011.

APPLICATION: from 01/02/2012.