

Procedure file

Basic information	
CNS - Consultation procedure Decision	2014/0101(CNS) Procedure completed
Dock dues in the French overseas department: period of application of exemptions or reductions to 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
	 Regional Development		01/04/2014
	Committee for opinion	PPE HÜBNER Danuta Maria	
	 Economic and Monetary Affairs	Rapporteur for opinion	Appointed
		The committee decided not to give an opinion.	
Council of the European Union	Council configuration	Meeting	Date
	Environment	3320	12/06/2014
European Commission	Commission DG	Commissioner	
	Taxation and Customs Union	ŠEMETA Algirdas	

Key events			
20/03/2014	Legislative proposal published	COM(2014)0181	Summary
01/04/2014	Vote in committee		
02/04/2014	Committee referral announced in Parliament		
02/04/2014	Committee report tabled for plenary, 1st reading/single reading	A7-0264/2014	Summary
16/04/2014	Results of vote in Parliament		
16/04/2014	Decision by Parliament	T7-0407/2014	Summary
12/06/2014	Act adopted by Council after consultation of Parliament		
12/06/2014	End of procedure in Parliament		
21/06/2014	Final act published in Official Journal		

Technical information	
Procedure reference	2014/0101(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/7/15541

Documentation gateway

Legislative proposal		COM(2014)0181	20/03/2014	EC	Summary
Committee draft report		PE532.325	24/03/2014	EP	
Committee report tabled for plenary, 1st reading/single reading		A7-0264/2014	02/04/2014	EP	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0407/2014	16/04/2014	EP	Summary

Additional information

European Commission	EUR-Lex
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Final act

[Decision 2014/378](#)
[OJ L 182 21.06.2014, p. 0009](#) Summary

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

PURPOSE: to extend for a period of six months the current arrangements on dock dues in the French overseas departments.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND : Council Decision 2004/162/EC (as amended by Council Decisions 2008/439/EC and 448/2011/EU), authorised France, until 1 July 2014, to apply exemptions or reductions to the dock dues tax for certain products produced in the French outermost regions (excluding Saint Martin). The Annex to that Decision contains a list of the products to which tax exemptions and reductions may be applied. The difference between the taxation of locally manufactured products and that of other products may not exceed 10, 20 or 30 percentage points, depending on the product.

The French authorities believe that the handicaps suffered by the French outermost regions persist and asked the Commission that a system of differentiated taxation similar to the current system be maintained after 1 July 2014 until 31 December 2020.

Analysing the lists of the products to which the French authorities wish to apply differentiated taxation is a lengthy process which has not been completed because of the large number of products involved (several hundred) and the quantity of information to be collected on the structure of the relevant product markets.

In order to avoid a legal vacuum, complete the work currently being undertaken and give the Commission the time to prepare a balanced proposal, that takes account of the various interests at stake, an additional period of six months is needed.

CONTENT: the proposal provides for a six-month extension of the validity of Council Decision 2004/162/EC until 31 December 2014 instead of 1 July 2014.

This extension will enable the completion of the full analysis, product by product, of the request to authorise the application of differentiated taxation to offset the handicaps suffered by local products

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

The Committee on Regional Development adopted, in the framework of a special legislative procedure (Parliament consultation), the report by Danuta Maria HÜBNER (EPP, PL) on the proposal for a Council decision amending the period of application of Council Decision 2004/162/EC concerning the dock dues in the French overseas departments.

Council Decision 2004/162/EC of 10 February 2004 (as amended by Council Decisions 2008/439/EC of 9 June 2008 and 448/2011/EU of 19 July 2011), authorises France, until 1 July 2014, to apply exemptions or reductions to the dock dues tax for a number of products produced in the French outermost regions (excluding Saint Martin).

France requested that a system of differentiated taxation similar to the current system be maintained until 31 December 2020. However, the Commission considered that the analysis of the lists of products to which France wishes to apply a differentiated taxation system is a lengthy process, which cannot be completed before the expiry of Decision 2004/162/EC, i.e., 1 July 2014.

Therefore, the Commission proposed that Decision 2004/162/EC should be extended for an additional period of six months in order to allow the Commission to complete its analysis and present a balanced proposal taking account of the various interests at stake.

Considering that this measure is justifiable and aims to continue to stimulate economic activity and competitiveness in an outermost region, the committee proposed that this proposal be adopted without amendment.

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

The European Parliament adopted by 591 votes to 57, with 22 abstentions, in the framework of a special legislative procedure (Parliaments consultation), a legislative resolution on the proposal for a Council decision amending the period of application of Council Decision 2004/162/EC concerning the dock dues in the French overseas departments.

Following its Committee on Regional Development, Parliament approved the Commission proposal which aims to extend by six months the current system of dock dues in the French overseas departments.

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

PURPOSE: to extend for a period of six months the current arrangements on dock dues in the French overseas departments.

LEGISLATIVE ACT: Council Decision No 378/2014/EU amending Decision 2004/162/EC concerning the dock dues in the French overseas departments, as regards its period of application.

CONTENT: the decision authorises France to apply exemptions or reductions for a further six months until 31 December 2014 to dock dues for products produced locally in the French overseas departments.

This additional period of six months is to allow the Commission to complete its assessment of Frances demand for the application until 31 December 2020 of a system of differentiated taxation similar to the current system to give it the time to prepare a balanced proposal that takes account of the various interests at stake. In this way, it will avoid creating a legal vacuum in the absence of the adoption by the Commission of a proposal before 1 July 2014.

The exemptions and reductions in taxes applicable are intended to help the French overseas departments to compensate for the natural handicaps they face and which result in higher production costs. They help to maintain, create and develop local production.

ENTRY INTO FORCE: the decision is applicable from 1 July 2014.