

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

2010/0359(CNS) - 19/07/2011 - Final act

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.