Outermost regions, French overseas departments: dock dues (extend. Decision 89/688 /EEC)

2003/0308(CNS) - 10/02/2004 - Final act

PURPOSE: to extend and amend the tax arrangements as regards exemptions and reductions in dock dues for products manufactured locally in the French overseas departments (DOMs). LEGISLATIVE ACT: Council Decision 2004/162/EC concerning the dock dues in the French overseas departments and extending the period of validity of Decision 89/688/EEC. CONTENT: This Decision authorises the French authorities, until 1 July 2014, to apply exemptions or reductions to the dock dues tax for a series of products (listed in the Annex to the Decision) which are produced locally in the French overseas departments of Guadeloupe, Guyana, Martinique and Reunion. These exemptions or reductions must be in keeping with the economic and social development strategy of the DOMs, taking account of its Community framework, and contribute to promoting local activities while not being such as to adversely affect the terms of trade to an extent contrary to the common interest. The French authorities shall present to the Commission by 31 July 2008 a report on the application of the taxation arrangements in order to check the impact of the measures taken and their contribution to the promotion or maintenance of local economic activities, in the light of the handicaps affecting the outermost regions. On the basis of this report, the Commission will submit a report to the Council giving a full economic and social analysis, and, where appropriate, a proposal for adapting the provisions of this Decision. ENTRY INTO FORCE: 01/01 /2004 and 01/08/2004, depending on the measures in question.