

Doc dues tax: implementation in Mayotte

2014/0010(CNS) - 11/03/2014 - Final act

PURPOSE: to amend Decision 2004/162/EC with regard to its implementation in Mayotte from 1 January 2014.

LEGISLATIVE ACT: Council Decision 2014/162/EU amending Decision 2004/162/EC with regard to its implementation in Mayotte from 1 January 2014.

CONTENT: Council Decision 2004/162/EC authorises the French authorities to apply exemptions or reductions to dock dues in respect of products produced locally in the French outermost regions and listed in the Annex to that Decision. Those exemptions or reductions constitute specific measures designed to offset the specific constraints faced by the outermost regions which increase production costs for local companies and make it difficult for their products to compete with the same products imported from metropolitan France and other Member States. Mayotte's situation is the same as that of the other French outermost regions.

With effect from 1 January 2014, Mayotte became an outermost region within the meaning of the Treaty.

The French authorities have asked for Decision 2004/162/EC concerning dock dues to be applicable to Mayotte with effect from 1 January 2014, and have submitted a list of the products to which they wish to apply differentiated taxation according to whether or not the products are produced locally.

This Decision **authorises France, until 1 July 2014, to apply exemptions or reductions** to the dock dues tax in respect of the products listed in the Annex which are produced locally in Guadeloupe, Guyana, Martinique, Mayotte and Réunion as outermost regions.

ENTRY INTO FORCE: 11.03.2014. It shall apply from 1 January 2014.