

# Dock dues in the French outermost regions

2014/0308(CNS) - 17/12/2014 - Final act

PURPOSE: to establish a legal framework for dock dues from 1st January 2015.

LEGISLATIVE ACT: Council Decision 940/2014/EU concerning the dock dues in the French outermost regions.

CONTENT: this Decision **authorises France to apply, from 31 December 2020, to apply exemptions or reductions to the dock dues** for certain products produced in the outermost regions of Guadeloupe, French Guiana, Martinique, Mayotte and Réunion (except for Saint Martin). Those exemptions or reductions must be in keeping with the **economic and social development strategy of the outermost regions** concerned and contribute to the promotion of local activities while not adversely affecting the conditions of trade to an extent contrary to the common interest.

The "**dock dues**" tax is an indirect tax that applies to supplies and imports of goods in the French outermost regions. In principle it applies in the same way to locally manufactured products and those which are not (products of metropolitan France, the other Member States or third countries).

The Annex to that Decision contains the **list of products** to which the tax exemptions or reductions may be applied. The difference between the taxation of products produced locally and that of other products may not exceed 10, 20 or 30 percentage points, depending on the product.

Tax exemptions or reductions should affect all operators whose **annual turnover is at least EUR 300 000**. Operators whose annual turnover is under that threshold should not be subject to dock dues.

France should present, by 31 December 2017, **a report on the application of the taxation arrangements introduced**, in order to check the impact of the measures taken and their contribution to the maintenance, promotion and development of local economic activities, in the light of the handicaps affecting the outermost regions.

The Decision extends by a further six months until 30 June 2015 the period of application of [Decision 2004/162/EC](#) which authorises France, in order to restore the competitiveness of products produced locally, to apply exemptions or reductions to the dock dues for certain products produced in its outermost regions.

ENTRY INTO FORCE: the measures shall apply from 01.07.2015.