

Tax-free shops situated in the French terminal of the Channel Tunnel

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The Committee on Economic and Monetary Affairs adopted, under a special legislative procedure (Parliament's consultation), the report by Irene TINAGLI (S&D, IT) on the proposal for a Council directive amending Directive 2008/118/EC and Directive (EU) 2020/262 (recast) as regards tax-free shops situated in the French terminal of the Channel Tunnel.

The committee responsible recommended that Parliament approve the Commission's proposal without amendments.

The proposal is a direct consequence of the United Kingdom's withdrawal from the European Union and the fact that the Channel Fixed Link has become a cross-border link between a third country and the Union.

As allowed by the Excise Directive, ferry companies reintroduced tax-free sales of goods supplied on board their ships during the sea-crossing to the United Kingdom. Tax-free shops have also opened in the ports of Calais and of Dunkirk. Moreover, the United Kingdom has already granted permission for an outlet at their terminal of the Channel Fixed Link in Folkestone. However, the French terminal of the Channel Fixed Link cannot open tax-free shops under the current rules.

The proposal intends to provide to travellers using the Channel Fixed Link from France to the United Kingdom tax-free facilities which are comparable to those available to persons travelling from a Member State to a third country by sea.

The passengers of the Channel Fixed Link are in the same position as sea passengers leaving the Union's fiscal territory. Therefore, the terminal of the Channel Fixed Link should be considered equivalent to a port within the meaning of Article 14 of Council Directive 2008/118/EC.

This proposal is a technical amendment to the rules on duty-free shops. It merely reinstates a previous provision authorising the reopening of tax-free shops in the French terminal of the Channel Fixed Link at Coquelles, as is the case in the French ports of Calais and Dunkirk and in the UK terminal of the Channel Fixed Link (Folkestone).