Basic information

2001/0284(CNS) CNS - Consultation procedure Decision	Procedure completed
Canary Islands: arrangements concerning the tax on imports and exchanges AIEM Amended by 2011/0192(CNS) Amended by 2013/0387(CNS) **Subject** 2.70.02 Indirect taxation, VAT, excise duties 4.70.06 Outlying and outermost regions, overseas countries and territories	

Key players

European Parliament

Committee responsible	Rapporteur	Appointed
RETT Regional Policy, Transport and Tourism	MARQUES Sérgio (PPE-DE)	21/02/2002

Former committee responsible	Former rapporteur	Appointed
RETT Regional Policy, Transport and Tourism		

Committee for opinion	Rapporteur for opinion	Appointed
ECON Economic and Monetary Affairs	LULLING Astrid (PPE-DE)	26/03/2002
JURI Legal Affairs and Internal Market	MEDINA ORTEGA Manuel (PSE)	24/01/2002
PECH Fisheries	MIGUÉLEZ RAMOS Rosa (PSE)	24/01/2002

Former committee for opinion	Former rapporteur for opinion	Appointed
ITRE Industry, External Trade, Research, Energy	The committee decided not to give an opinion.	
AGRI Agriculture and Rural Development	The committee decided not to give an opinion.	

Council of the European Union	

Council configuration	Meetings	Date
Economic and Financial Affairs ECOFIN	2442	2002-06-20

European Commission	

Commission DG	Commissioner
Taxation and Customs Union	

Key events

Date	Event	Reference	Summary
06/12/2001	Decision by Parliament	COM(2001)0732	Summary
06/12/2001	Legislative proposal published	COM(2001)0732	Summary
16/01/2002	Committee referral announced in Parliament		
22/01/2002	Vote in committee		
05/02/2002	Report referred back to committee		
22/05/2002	Vote in committee		Summary
22/05/2002	Committee report tabled for plenary, 1st reading/single reading	A5-0193/2002	
12/06/2002	Debate in Parliament		
13/06/2002	Decision by Parliament	T5-0313/2002	Summary
20/06/2002	Act adopted by Council after consultation of Parliament		
20/06/2002	End of procedure in Parliament		
09/07/2002	Final act published in Official Journal		

Technical information

Procedure reference	2001/0284(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
Amendments and repeals	Amended by 2011/0192(CNS) Amended by 2013/0387(CNS)
Legal basis	EC Treaty (after Amsterdam) EC 299-p2 Rules of Procedure EP 52-p1
Stage reached in procedure	Procedure completed
Committee dossier	RETT/5/16031 RETT/5/15659

Documentation gateway

European Parliament

Document type	Committee	Reference	Date	Summary
Committee report tabled for plenary, 1st reading/single reading		A5-0193/2002	22/05/2002	
Text adopted by Parliament, 1st reading/single reading		T5-0313/2002 OJ C 261 30.10.2003, p. 0387-0516 E	13/06/2002	Summary

European Commission

Document type	Reference	Date	Summary
Legislative proposal	COM(2001)0732 OJ C 075 26.03.2002, p. 0328 E	06/12/2001	Summary

Additional information

Source	Document	Date
European Commission	EUR-Lex	

Final act

Decision 2002/0546
OJ L 179 09.07.2002, p. 0022-0027 Summary

Canary Islands: arrangements concerning the tax on imports and exchanges AIEM

2001/0284(CNS) - 06/12/2001 - Legislative proposal

PURPOSE: To apply an AIEM tax in the Canary Islands. CONTENT: the present proposal aims to authorise the Spanish authorities to apply until 31 December 2011 a tax applicable to products imported into and obtained in the Canary Islands ("Arbitrio sobre las Importaciones y Entregas de Mercancias en las islas Canarias" AIEM). The objective of this measure is to implement Article 299, paragraph 2 of the EC Treaty in tax matters and would follow the tax on production and imports (APIM), due to expire on 31/12/2000 and extended for 1 year. The proposed AIEM tax is levied on supplies of goods produced in the Canary Islands effected by the producers of these goods and on imports of comparable or similar goods of the same type defined by reference to the Common Customs Tariffs Nomenclature. The taxable base for imported goods will be based on the customs value and that of supplies of goods effected by producers in the Canary Islands will be based on the total amount of the consideration. Like the APIM, the AIEM may be exempted on locally produced goods. The industrial products for which exemption is foreseen include: - agricultural and fisheries products, building material, chemicals, products of the metalworking industries, foodstuffs and beverages, tobacco products, textiles and leather, paper, graphic arts and publishing. Tobacco, being a highly sensitive product is given additional favourable treatment (25%). As regards the rates applicable to these various products, the Spanish authorities have taken as a basis the level of the APIM tax as it resulted in 1996 from the application of Regulation 1911 /91/EEC and other special national taxes. The Commission evaluated, on a case by case basis, proposed tax and set the rates by the categories of products. The maximum rates vary from 5% to 15% according to the sensitivity of the sector and the proposed products. Moreover, the objectives of promoting the socio-economic development of the Canary Islands are reflected at national level in the purpose of the tax and allocation of the revenue it generates. The incorporation of the revenue from this tax in the resources of the Canary Islands economic and tax system and its use for an economic and social development strategy involving the promotion of local activities will be a legal obligation. The arrangements are to apply for a

period of ten years. it will nevertheless be necessary to evaluate the proposed system after five years. No later than 31 December 2005 the Spanish authorities shall present a report to the European Commission on the application of the AIEM tax. On this basis the Commission will present proposals to the Council for, should it be deemed necessary, the adoption of the current provisions.

Canary Islands: arrangements concerning the tax on imports and exchanges AIEM

2001/0284(CNS) - 13/06/2002 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted a resolution drafted by Sergio MARQUES (EPP-ED, Portugal) and made some amendments to the Commission's proposal. (Please refer to the document dated 22/05/02.) Parliament provided that the Decision should apply from 1 January 2002, in order to ensure continuity.

Canary Islands: arrangements concerning the tax on imports and exchanges AIEM

2001/0284(CNS) - 20/06/2002 - Final act

PURPOSE : to apply an AIEM tax in the Canary Islands. COMMUNITY MEASURE : Council Decision 2002/546/EC on the AIEM tax applicable in the Canary Islands. CONTENT : to recall, the Decision states that a AIEX tax is levied on supplies of goods produced in the Canary Islands effected by the producers of these goods and on imports of comparable or similar goods of the same type defined by reference to the Common Customs Tariffs Nomenclature. The taxable base for imported goods will be based on the customs value and that of supplies of goods effected by producers in the Canary Islands will be based on the total amount of the consideration. Like the APIM, the AIEM may be exempted on locally produced goods. The industrial products for which exemption is foreseen include: - agricultural and fisheries products, building material, chemicals, products of the metalworking industries, foodstuffs and beverages, tobacco products, textiles and leather, paper, graphic arts and publishing. Tobacco, being a highly sensitive product is given additional favourable treatment (25%). Nevertheless, the Spanish authorities may establish a minimum on cigarettes of not more than EUR 6 per 1000 cigarettes, applicable only if the AIEM tax resulting from the general types of taxation is below this figure. As regards the rates applicable to the above mentioned products, the Spanish authorities have taken as a basis the level of the APIM tax as it resulted in 1996 from the application of Regulation 1911/91/EEC and other special national taxes. The Commission evaluated, on a case by case basis, proposed tax and set the rates by the categories of products. The maximum rates vary from 5% to 15% according to the sensitivity of the sector and the proposed products. Moreover, the objectives of promoting the socio-economic development of the Canary Islands are reflected at national level in the purpose of the tax and allocation of the revenue it generates. The incorporation of the revenue from this tax in the resources of the Canary Islands economic and tax system and its use for an economic and social development strategy involving the promotion of local activities will be a legal obligation. By way of derogation from Articles 23, 25 and 90 of the Treaty, the Spanish authorities shall be authorised until 31 December 2011 to lay down, in respect of products listed in the Annex that are produced locally in the Canary Islands, total exemptions from or partial reductions of the tax known as "Arbitrio sobre las Importaciones y Entregas de Mercancφas en las islas Canarias (AIEM)". These exemptions must form part of the strategy for economic and social development of the Canary Islands and contribute to the promotion of local activities. The Spanish authorities shall present to the Commission at the latest by 31 December 2005 a report on the application of the arrangements in order to check the impact of the measures taken and their contribution to the promotion or maintenance of local economic activities, account being taken of handicaps affecting the outermost regions. On this basis, the Commission shall present a report to the Council comprising a full analysis of the economic and social aspects and where appropriate a proposal for adapting the provisions of this Decision. ENTRY INTO FORCE : This Decision shall be applicable from 1 January 2002.