

Basic information	
<p>2014/0101(CNS)</p> <p>CNS - Consultation procedure Decision</p>	Procedure completed
<p>Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues</p> <p>Amending Decision 2004/162/EC 2003/0308(CNS)</p> <p>Subject</p> <p>2.70.02 Indirect taxation, VAT, excise duties 4.70.06 Outlying and outermost regions, overseas countries and territories</p> <p>Geographical area</p> <p>France</p>	

Key players				
European Parliament	Committee responsible		Rapporteur	Appointed
	 Regional Development		HÜBNER Danuta Maria (PPE)	01/04/2014
	Committee for opinion		Rapporteur for opinion	Appointed
	 Economic and Monetary Affairs		The committee decided not to give an opinion.	
Council of the European Union	Council configuration	Meetings	Date	
	Environment	3320	2014-06-12	
European Commission	Commission DG		Commissioner	
	Taxation and Customs Union		ŠEMETA Algirdas	

Key events			
Date	Event	Reference	Summary
20/03/2014	Legislative proposal published	COM(2014)0181 	Summary
01/04/2014	Vote in committee		

02/04/2014	Committee referral announced in Parliament		
02/04/2014	Committee report tabled for plenary, 1st reading/single reading	A7-0264/2014	Summary
16/04/2014	Decision by Parliament	T7-0407/2014	Summary
16/04/2014	Results of vote in Parliament		
12/06/2014	Act adopted by Council after consultation of Parliament		
12/06/2014	End of procedure in Parliament		
21/06/2014	Final act published in Official Journal		

Technical information	
Procedure reference	2014/0101(CNS)
Procedure type	CNS - Consultation procedure
Procedure subtype	Legislation
Legislative instrument	Decision
Amendments and repeals	Amending Decision 2004/162/EC 2003/0308(CNS)
Legal basis	Treaty on the Functioning of the European Union TFEU 349-p1sub1-as1
Other legal basis	Rules of Procedure EP 165
Stage reached in procedure	Procedure completed
Committee dossier	REGI/7/15541

Documentation gateway				
European Parliament				
Document type	Committee	Reference	Date	Summary
Committee draft report		PE532.325	24/03/2014	
Committee report tabled for plenary, 1st reading/single reading		A7-0264/2014	02/04/2014	Summary
Text adopted by Parliament, 1st reading/single reading		T7-0407/2014	16/04/2014	Summary
European Commission				
Document type	Reference	Date	Summary	
Legislative proposal	COM(2014)0181 	20/03/2014	Summary	
National parliaments				
Document type	Parliament /Chamber	Reference	Date	Summary
Contribution	ES_PARLIAMENT	COM(2014)0181	19/05/2014	

Additional information		
Source	Document	Date
European Commission	EUR-Lex	

Final act	
Decision 2014/0378 OJ L 182 21.06.2014, p. 0009	Summary

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

2014/0101(CNS) - 02/04/2014 - Committee report tabled for plenary, 1st reading/single reading

The Committee on Regional Development adopted, in the framework of a special legislative procedure (Parliament consultation), the report by Danuta Maria HÜBNER (EPP, PL) on the proposal for a Council decision amending the period of application of Council Decision 2004/162/EC concerning the dock dues in the French overseas departments.

Council Decision 2004/162/EC of 10 February 2004 (as amended by Council Decisions 2008/439/EC of 9 June 2008 and 448/2011/EU of 19 July 2011), authorises France, until 1 July 2014, to apply exemptions or reductions to the 'dock dues' tax for a number of products produced in the French outermost regions (excluding Saint Martin).

France requested that a system of differentiated taxation similar to the current system be maintained until 31 December 2020. However, the Commission considered that the analysis of the lists of products to which France wishes to apply a differentiated taxation system is a lengthy process, which cannot be completed before the expiry of Decision 2004/162/EC, i.e., 1 July 2014.

Therefore, the Commission proposed that Decision 2004/162/EC should be extended for an additional period of six months in order to allow the Commission to complete its analysis and present a balanced proposal taking account of the various interests at stake.

Considering that this measure is justifiable and aims to continue to stimulate economic activity and competitiveness in an outermost region, the committee proposed that this proposal be adopted without amendment.

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

2014/0101(CNS) - 20/03/2014 - Legislative proposal

PURPOSE: to extend for a period of six months the current arrangements on dock dues in the French overseas departments.

PROPOSED ACT: Council Decision.

ROLE OF THE EUROPEAN PARLIAMENT: the Council adopts the act after consulting the European Parliament but without being obliged to follow its opinion.

BACKGROUND : Council Decision 2004/162/EC (as amended by Council Decisions 2008/439/EC and 448/2011/EU), authorised France, until 1 July 2014, to apply exemptions or reductions to the 'dock dues' tax for certain products produced in the French outermost regions (excluding Saint Martin). The Annex to that Decision contains a list of the products to which tax exemptions and reductions may be applied. The difference between the taxation of locally manufactured products and that of other products may not exceed 10, 20 or 30 percentage points, depending on the product.

The French authorities believe that the handicaps suffered by the French outermost regions persist and asked the Commission that a system of differentiated taxation similar to the current system be maintained **after 1 July 2014 until 31 December 2020**.

Analysing the lists of the products to which the French authorities wish to apply differentiated taxation is a lengthy process which has not been completed because of the large number of products involved (several hundred) and the quantity of information to be collected on the structure of the relevant product markets.

In order to avoid a legal vacuum, complete the work currently being undertaken and give the Commission the time to prepare a balanced proposal, that takes account of the various interests at stake, an additional period of six months is needed.

CONTENT: the proposal provides for a **six-month extension of the validity of Council Decision 2004/162/EC until 31 December 2014** instead of 1 July 2014.

This extension will enable the completion of the full analysis, product by product, of the request to authorise the application of differentiated taxation to offset the handicaps suffered by local products

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

2014/0101(CNS) - 16/04/2014 - Text adopted by Parliament, 1st reading/single reading

The European Parliament adopted by 591 votes to 57, with 22 abstentions, in the framework of a special legislative procedure (Parliament's consultation), a legislative resolution on the proposal for a Council decision amending the period of application of Council Decision 2004/162/EC concerning the dock dues in the French overseas departments.

Following its Committee on Regional Development, Parliament approved the Commission proposal which aims to extend by six months the current system of dock dues in the French overseas departments.

Dock dues in the French overseas department: period of application of exemptions or reductions to dock dues

2014/0101(CNS) - 12/06/2014 - Final act

PURPOSE: to extend for a period of six months the current arrangements on dock dues in the French overseas departments.

LEGISLATIVE ACT: Council Decision No 378/2014/EU amending Decision 2004/162/EC concerning the dock dues in the French overseas departments, as regards its period of application.

CONTENT: the decision **authorises France to apply exemptions or reductions for a further six months until 31 December 2014** to dock dues for products produced locally in the French overseas departments.

This additional period of six months is to allow the Commission to complete its assessment of France's demand for the application until 31 December 2020 of a system of differentiated taxation similar to the current system to give it the time to prepare a balanced proposal that takes account of the various interests at stake. In this way, it will avoid creating a legal vacuum in the absence of the adoption by the Commission of a proposal before 1 July 2014.

The exemptions and reductions in taxes applicable are intended to help the French overseas departments to compensate for the natural handicaps they face and which result in higher production costs. They help to maintain, create and develop local production.

ENTRY INTO FORCE: the decision is applicable from 1 July 2014.