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**Interinstitutional File:**  
**2014/0247 (NLE)**

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**FISC 140**  
**ENER 408**  
**ECOFIN 848**

**"I/A" ITEM NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	12967/14 FISC 122 ENER 384
Subject:	Council Implementing Decision authorising Germany to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port in accordance with Article 19 of Directive 2003/96/EC - Adoption

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1. On 28 August 2014 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. The aim of the Decision is allow Germany to apply a reduced tax rate for electricity which is directly provided to vessels at berth in a port. The exemption is meant to provide an economic incentive for the use of shore-side electricity in order to reduce air pollution in port cities.
2. At its meeting on 22 September 2014 the Working Party on Tax Questions (Energy Taxation) examined the Commission proposal and introduced a small technical adjustment by adapting and moving a sentence from Article 2 to the recital part of the proposal. No reservations have been recorded.
3. It is therefore suggested that the Permanent Representatives Committee invite the Council to adopt as an "A" item the abovementioned Implementing Decision, as finalised by the Lawyer Linguists and set out in doc. 13497/14.