



Council of the  
European Union

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**FISC 71**  
**ENER 246**  
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### "I/A" ITEM NOTE

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee/Council
No. Cion doc.:	8769/15 FISC 44 ENER 180 - COM(2015) 203 final
Subject:	Draft Council Implementing Decision authorising Denmark 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 13 May 2015 the Commission transmitted to the Council the abovementioned proposal for a Council Implementing Decision. The objective of this proposal is to allow Denmark to apply a reduced rate of taxation on electricity directly provided to vessels at berth in a port (hereafter referred to as 'shore-side electricity'). This exemption is meant to give an economic incentive to the use of shore-side electricity in order to reduce air pollution in port cities and improve local air quality for the health benefit of inhabitants. The aim of the measure to be applied by Denmark is also to reduce the environmental impact of maritime transport.
2. Delegations raised no objections on the substance of this derogation. The FR delegation entered a parliamentary scrutiny reservation. Since then this reservation has been lifted.
3. The Permanent Representatives Committee is invited to suggest that that the Council adopt the abovementioned Implementing Decision, as finalised by the legal/linguistic experts and set out in doc. 9498/15 FISC 57 ENER 231 ECOFIN 429, as an "A" item on the agenda of a forthcoming meeting.