



Council of the  
European Union

Brussels, 23 October 2020  
(OR. en)

11037/20

---

**Interinstitutional File:**  
**2020/0174(CNS)**

---

REGIO 229  
POSEIDOM 6

## LEGISLATIVE ACTS AND OTHER INSTRUMENTS

---

Subject: COUNCIL DECISION amending the period of application of  
Decision No 940/2014/EU concerning the dock dues in the French  
outermost regions

---

**COUNCIL DECISION (EU) 2020/...**

**of ...**

**amending the period of application of Decision No 940/2014/EU  
concerning the dock dues in the French outermost regions**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 349 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Parliament<sup>1</sup>,

Acting in accordance with a special legislative procedure,

---

<sup>1</sup> Opinion of 6 October 2020 (not yet published in the Official Journal).

Whereas:

- (1) Council Decision No 940/2014/EU<sup>1</sup> authorises the French authorities to apply exemptions or reductions to dock dues in the French outermost regions for products listed in the Annex to that Decision that are produced locally in those outermost regions. The maximum authorised tax differential is 10, 20 or 30 percentage points, depending on the products and the overseas department in question. Decision No 940/2014/EU applies until 31 December 2020.
- (2) France is of the view that the competitive disadvantages suffered by the French outermost regions persist, and has submitted a request to the Commission for a system of differentiated taxation similar to the current system to be maintained beyond 1 January 2021 until 31 December 2027.
- (3) However, analysing the lists of the products to which France wishes to apply differentiated taxation is a lengthy process that requires the verification of the reasons for the differentiated taxation and its proportionality for each product, so as to ensure that the differentiated taxation does not undermine the integrity and coherence of the Union legal order, including the integrity and coherence of the internal market and common policies.
- (4) The crisis caused by the COVID-19 pandemic has seriously delayed the work carried out by the French authorities to collect all the information necessary for that verification. Consequently, that work has not yet been completed.

---

<sup>1</sup> Council Decision No 940/2014/EU of 17 December 2014 concerning the dock dues in the French outermost regions (OJ L 367, 23.12.2014, p. 1).

- (5) The failure to adopt a proposal before 1 January 2021 might create a legal vacuum, as it would rule out the application of any differentiated taxation in the French outermost regions after 1 January 2021.
- (6) An additional period of six months is therefore required to make it possible to complete the verification work under way and to give the Commission time to present a balanced proposal that takes account of the various interests at stake.
- (7) Decision No 940/2014/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

### *Article 1*

In Article 1(1) of Decision No 940/2014/EU the date ‘31 December 2020’ is replaced by ‘30 June 2021’.

### *Article 2*

This Decision shall apply from 1 January 2021.

### *Article 3*

This Decision is addressed to the French Republic.

Done at Brussels,

*For the Council*

*The President*

---