



Brussels, 30 June 2026
(OR. en)

10925/26

Interinstitutional File:
2026/0142 (NLE)

FISC 230
ECOFIN 868
ENER 428

'I/A' ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council
Subject: COUNCIL IMPLEMENTING DECISION authorising Belgium to apply a reduced rate of taxation to electricity directly supplied to vessels berthed in ports, in accordance with Article 19 of Directive 2003/96/EC
- Adoption

1. On 11 June 2026 the Council received the Commission proposal¹ on the abovementioned subject.
2. There were no objections raised against the substance of this derogation within the Working Party on Tax Questions (Indirect Taxation).
3. In view of the above, the Permanent Representatives Committee is invited to suggest that the Council:
 - adopt the abovementioned Implementing Decision as finalised by the legal/linguistic experts and set out in document 10900/26 as an “A” item on the agenda of a forthcoming meeting;
 - agree on the publication of the abovementioned Implementing Decision in the Official Journal.

¹ Doc. 10511/26.
