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From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	10 September 2026
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	COM(2026) 662 annex
Subject:	ANNEX to the Proposal for a Council Decision amending Decision (EU) 2021/991 concerning the dock dues scheme in the French outermost regions (ANNEX 2)

Delegations will find attached document COM(2026) 662 final (ANNEX 2).

Encl.: COM(2026) 662 final

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Brussels, 10.9.2026
COM(2026) 662 final

ANNEX 2

ANNEX

to the

Proposal for a Council Decision

amending Decision (EU) 2021/991 concerning the dock dues scheme in the French outermost regions

ANNEX II

‘ANNEX II

INFORMATION TO BE INCLUDED IN THE EVALUATION REPORT REFERRED TO IN ARTICLE 3

1. Estimated additional production costs

The French authorities shall send the Commission a summary report with sufficient data to determine whether additional costs exist which increase the cost price of local production in comparison with products produced elsewhere.

The information provided in the summary report shall include at least the following data, if available: (i) costs of inputs; (ii) costs related to storage (overstocking and longer rotation time); (iii) costs related to over-sizing of equipment; and (iv) additional costs related to human resources and finance. That data shall be provided for at least each product category under the Harmonised System headings, according to the first four digits of the Combined Nomenclature. The summary report shall also contain ‘product information sheets’ relating to the additional costs that France will continue to incur periodically.

2. Other subsidies

The French authorities shall send the Commission a list of all the other aid and support measures addressing the additional production costs borne by economic operators that are linked to the remoteness of the regions of Guadeloupe, French Guiana, Martinique, Mayotte and Réunion.

3. Impact on the budget of public authorities

The French authorities shall fill in Table 1, providing the estimated total amount (in EUR) of tax collected and not collected as a result of the application of a dock dues tax differential.

Table 1: Tax collection

Year(1)	**2023**	**2024**	**2025**	**2026**	**2027**	**Notes**(2)
Tax not collected(3)						
Tax receipts – imports(4)						
Tax receipts – local production(5)						

Notes to Table 1:

(1) Information may not be available for all the years listed.

(2) Provide comments and clarifications as deemed relevant.

(3) ‘Tax not collected’: total amount (in EUR) of tax not collected because of the tax differentials applied to local production (reductions/exemptions). At product level, this is calculated by multiplying the amount of local production sold (excluding exports) by the tax differential applied. The indicator is then calculated by adding up the results obtained for each product.

(4) ‘Tax receipts – imports’: total amount (in EUR) of dock dues collected in respect of imported products.

(5) ‘Tax receipts – local production’: total amount (in EUR) of dock dues collected in respect of local production.

4. Impact on overall economic performance

The French authorities shall complete Table 2 for each region, providing any data demonstrating the impact of the tax differentials on the socioeconomic development of those regions. The indicators required in the Table shall refer to the performance of the sectors benefiting from a tax differential compared to the general performance of the economy of these outermost regions. If some of the indicators are unavailable, alternative data on the impact on the overall economic performance of these regions shall be provided.

Table 2: Socioeconomic development

Year[1]	**2023**	**2024**	**2025**	**2026**	**2027**	**Notes[2]**
Gross value added at regional level						
– In sectors benefiting from a tax differential[3]						
Overall regional employment						
– In sectors benefiting from a tax differential[3]						
Number of active companies						
– In sectors benefiting from a tax differential[3]						
Price level index – mainland France						
Price level index – outermost regions						

Notes to Table 2:

(1) Information may not be available for all the years listed.

(2) Provide comments and clarifications as deemed relevant.

(3) ‘Sectors benefiting from a tax differential’: economic sectors (NACE or similar definition) in which most production (by production volume) benefits from a tax differential.

5. Specifications of the scheme

The French authorities shall complete Tables 3 and 4 for each product (SH4, SH6, NC8 or TARIC10 as applicable) and by year (from 2019 to 2024) for each of the regions of Guadeloupe, French Guiana, Martinique, Mayotte and Réunion. The list only includes products benefiting from a tax differential.

Table 3: Identification of products and rates applied

Product benefiting from a tax differential – customs nomenclature (4, 6, 8 or 10 digits)	**Year**	**External dock dues rate[1]**	**Internal dock dues rate[2]**	**Tax differential applied[3]**	**Notes[4]**
	2023				
	2024				

	2025				
	2026				
	2027				

Notes to Table 3:

(1) ‘External dock dues rate’: dock dues rate applied to imports.

(2) ‘Internal dock dues rate’: dock dues rate applied to local production.

(3) ‘Tax differential applied’: difference between the internal and external dock dues rates.

(4) Provide comments and clarifications as deemed relevant.

Table 4: Market share of products benefiting from a tax differential

Product benefiting from a tax differential – CN code (4, 6, 8 or 10 digits)[(1)]	**Year**	**Volume[(2)]**				**Amount (in EUR)[(3)]**			**Notes[(4)]**
		local production	**unit**	**imports**	**market share[(5)]**	**local production**	**imports**	**market share[(5)]**	
	2023								
	2024								
	2025								
	2026								
	2027								

Notes to the table:

(1) The first column must be identical to the first column in the previous table to enable data matching.

(2) ‘Volume’: in the ‘unit’ column, specify the unit of measurement (tonnes, hl, pieces, etc.).

(3) ‘Amount’: for imports, this corresponds to the taxable amount.

(4) Provide comments and clarifications as deemed relevant.

(5)‘Market share’: the market share is calculated by deducting the exports of local products.

6. Irregularities

The French authorities shall provide information on any investigation into administrative irregularities, in particular in the case of tax evasion or smuggling, as part of the application of the dock dues tax differential scheme. They shall also provide detailed information including, as a minimum, the nature of the case and the value and time period involved.

7. Complaints

The French authorities shall report any complaints received by local, regional or national authorities concerning the application of the dock dues tax differential scheme (from beneficiaries as well as non-beneficiaries of the scheme).’