EUROPEAN
COMMISSION

Brussels, 10.9.2026
COM(2026) 662 final

2026/0260 (CNS)

Proposal for a

COUNCIL DECISION

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

{SWD(2026) 661}

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EXPLANATORY MEMORANDUM

1. CONTEXT OF THE PROPOSAL

• Reasons for and objectives of the proposal

The European Union's nine outermost regions – Guadeloupe, French Guiana, Martinique, Mayotte, Réunion, and Saint-Martin (France); the Azores and Madeira (Portugal); and the Canary Islands (Spain) – are EU regions, located in the Caribbean basin, South America, and in the Atlantic and Indian Oceans, and are home to five million citizens.

These regions face structural challenges to, and permanent constraints on their development. These constraints – recognised in Article 349 of the Treaty on the Functioning of the European Union (TFEU) – include remoteness, insularity, climate vulnerability, and economic dependence on a limited range of sectors. Article 349 TFEU provides for specific measures to support these territories, including the tailored application of EU law in these regions and specific rules on access to EU funds and programmes.

However, despite these provisions and existing EU strategies, certain EU regulations – designed primarily for continental Europe – can result in disproportionate burdens on the outermost regions. For example, agriculture, taxation, environment and fisheries rules may not fully take into account the unique conditions of these regions, leading to higher costs, market distortions, and missed economic opportunities.

The regulatory package on the outermost regions focuses on five key areas where targeted adaptations to EU legislation are necessary to address the specificities of the outermost regions, ensure a level playing field with other EU territories, reduce administrative burdens, and unlock their economic potential, while fully complying with broader EU policy goals.

This proposal for a Council Decision focuses on taxation and in particular on the *octroi de mer* (dock dues) regime for the French outermost regions.

The *octroi de mer* is a consumption tax applied in Guadeloupe, French Guiana, Martinique, Mayotte, and Réunion, levied on both imported goods and locally produced goods at the point of sale. While EU Treaty provisions generally prohibit differential taxation between local and EU-sourced products, Article 349 TFEU permits tailored measures, such as exemptions or reductions of the dock dues for certain products for which local production exists in the French outermost regions, in order to address their structural constraints.

Under Council Decision (EU) 2021/991 (in force from 1 January 2022 to 31 December 2027), France is authorised to apply reduced or exempted *octroi de mer* rates for locally produced goods listed in Annex I (Lists A and B), with permissible tax differentials of up to 20 percentage points (List A) or 30 percentage points (List B) compared to imported equivalents.

The customs nomenclature codes in Annex I were fixed in 2021, based on the EU's tariff classification system for that year. However, the EU's Combined Nomenclature (CN) is updated annually, rendering some 2021 codes obsolete or misaligned with current classifications. Regional authorities must apply *octroi de mer* rates using the latest CN codes, which may create legal uncertainty over whether certain goods still qualify for differential taxation.

This Council Decision will allow the change of five CN codes in the list of goods eligible for a dock dues differential to ensure consistency with the latest classification of the Common Customs Tariff nomenclature.

Furthermore, the addition of twenty-two new CN codes will make new local products eligible for a lower dock dues rate, which will help the outermost regions' economies to diversify and develop.

Lastly, the extension of the dock dues regime until 2030 will bring predictability and legal certainty, allowing businesses to make longer-term decisions on investments in the outermost regions.

• **Consistency with existing policy provisions in the policy area**

The adoption of successive Commission strategies (2004, 2007, 2008, 2012, 2017, 2022) to address the specific needs of the outermost regions has had a positive impact on their development and territorial cohesion. The latest 2022 strategy 'Putting people first, securing sustainable and inclusive growth, unlocking the potential of the EU's outermost regions' has been fully implemented and has yielded positive results[1].

Nonetheless, the outermost regions still lag well behind the rest of the EU in terms of development, living standards and access to basic needs and services. The Commission announced a strategy for these regions in its Communication on the mid-term review of cohesion policy (adopted on 1 April 2025)[2]. The outermost regions strategy is one of the key priorities in the 2025 State of the Union Letter of Intent (10 September 2025) and is included in the Commission Work Programme 2026[3].

In line with the 2024-2029 political guidelines[4] and the Council Conclusions of 10 March 2025 (6787/25) on cohesion and Cohesion Policy post-2027[5], an ambitious and place-based approach must be taken to improve the living conditions of the five million EU citizens living in the outermost regions.

• **Consistency with other Union policies**

The strategy and the regulatory package for outermost regions aim to promote territorial cohesion, thus contributing to the political objectives of social fairness, competitiveness and prosperity.

The proposal for a Council Decision is consistent with the overall legal framework established for the Council Decision (EU) 2021/991 and is limited to a targeted amendment of this Decision.

2. LEGAL BASIS, SUBSIDIARITY AND PROPORTIONALITY

• **Legal basis**

Article 349 TFEU is the sole legal basis for the proposal. This provision enables the Council, acting on a proposal from the Commission and after consulting the European Parliament, to adopt specific measures aimed at laying down the conditions of application of the Treaties to the outermost regions. These include common policies, in particular in areas such as customs

[1] COM(2022) 198 final.
[2] COM(2025) 163 final.
[3] COM(2025) 870 final.
[4] "Europe's choice" Political Guidelines for the next European Commission 2024-2029, Strasbourg 18 July 2024.
[5] These conclusions underline the need to unlock the outermost regions' full potential within the EU and call on the Commission to make full use of the possibilities offered by Article 349 TFEU, fostering these regions' regional integration, for tailored rules in the Cohesion Policy post 2027, and in any other legislative proposals.

and trade policies, fiscal policy, free zones, agriculture and fisheries policies, conditions of supply of raw materials and essential consumer goods, State aid and conditions for access to structural funds and horizontal EU programmes.

- **Subsidiarity (for non-exclusive competence)**

The specific constraints on the socio-economic development of the outermost regions cannot be adequately addressed by the Member States and outermost regions alone, as the outermost regions need cross-cutting measures at EU level, in particular when their specific challenges have a transregional and/or transnational dimension or require existing EU sectoral legislation to be adapted or streamlined.

- **Proportionality**

The proposal adapts EU law provisions to the unique characteristics of the outermost regions, as recognised in Article 349 TFUE, to the extent strictly necessary to address the identified regulatory issues. The overall impact of achieving the objectives of the underlying EU sectoral legislation to be simplified or on the EU as a whole is therefore minimal.

- **Choice of the instrument**

This proposal is composed of a Council decision that amends Council Decision 2021/991.

3. RESULTS OF *EX POST* EVALUATIONS, STAKEHOLDER CONSULTATIONS AND IMPACT ASSESSMENTS

- ***Ex post* evaluations/fitness checks of existing legislation**

Not applicable.

- **Stakeholder consultations**

The Commission has engaged in a broad consultation with stakeholders, public authorities and businesses, Member States, and citizens.

The following consultation activities were carried out to prepare this proposal:

– targeted consultation of the public authorities of the nine outermost regions and the governments of the relevant Member States (France, Spain and Portugal);

– high-level forum with the outermost regions' Presidents and representatives from the relevant Member States at ministerial level;

– call for evidence to gather feedback;

– implementation dialogue (on 21 April 2026 in Brussels and online), gathering stakeholders from the nine outermost regions.

The Commission published the call for evidence on the regulatory package on the 'Have your say' website: Regulatory simplification package for the EU's outermost regions. The feedback period was from 17 November 2025 until 12 January 2026. All feedback is published on the 'Have your say' website.

The call received 137 contributions from a total of 91 participants **representing a wide range of stakeholder groups. After the deadline,** four additional **contributions were submitted by email and were also taken into consideration. This amounts to a total of** 95 contributors**.**

- **Collection and use of expertise**

Evidence of the potential of more effective and consistent application of Article 349 TFEU for adapting EU laws, policies and programmes to the constraints of outermost regions and increasing their access to the internal market through a simplified, more flexible and tailor-made approach can be also found in recent research and reports containing analytical data and recommendations, including:

– the Commission's report on the implementation of the 2022 'Communication on a Strategy for the Outermost Regions'[6] and the related staff working document[7]

– the study on living conditions and access to selected basic needs in outermost regions[8]

– the study on the impact of COVID-19 in the outermost regions[9]

– the study on the collection stock data on fisheries in outermost regions[10]

– the support study on the 'programme of options specifically relating to remoteness and insularity' (POSEI) in relation to the outermost regions[11]

– relevant OECD studies on the outermost regions[12]

– studies from other EU institutions, academia, relevant stakeholders and NGOs.

- **Impact assessment**

An impact assessment was not prepared for this proposal due to the targeted and limited scope of the proposed amendments, which apply exclusively to five French outermost regions (Guadeloupe, French Guiana, Martinique, Mayotte and Réunion). The proposed amendment is based on:

– unique geographical, climatic situation that justifies a tailored adaptation to EU legislation;

– existing impact assessments for the underlying legislation[13];

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6 COM(2024) 435 final.

7 SWD(2024) 227 final.

8 European Commission, Directorate-General for Regional and Urban Policy, and ECORYS *Study on living conditions and access to selected basic needs: Final report*, Luxembourg, Publications Office of the European Union, 2024.

9 European Commission, Directorate-General for Regional and Urban Policy and ECORYS, *Study on the impact of the COVID-19 pandemic on the outermost regions (OR) – Final report.* Luxembourg, Publications Office of the European Union, 2022.

10 European Commission, European Climate, Infrastructure and Environment Executive Agency, *Overview of the State of Data Collection and Scientific Advice in the EU ORs, with Case Study on a Roadmap towards Regular Stock Assessment in French Guiana*. Luxembourg, Publications Office of the European Union, 2022.

11 European Commission, Directorate-General for Agriculture and Rural Development, *Evaluation support study of the EU support schemes for agriculture in the outermost regions (POSEI) and smaller Aegean islands (SAI).* Luxembourg, Publications Office of the European Union, 2024.

12 For instance: OECD (2023), "Innovative agro-food industries in the EU Outermost Regions", OECD Development Policy Papers, No. 49, OECD Publishing, Paris.

– Commission studies and reports providing evidence on the regions support needs[14];

– the limited policy alternatives, as maintaining the status quo would have a negative impact on the development of these regions.

The proposal does not introduce substantive policy changes but instead adapts existing legislation on a specific, targeted issue without affecting the Union's broader objectives. A staff working document accompanies the proposal, providing justification for its elements and data on expected impacts where available. The contributions received under the Call for Evidence have made it possible to substantiate the changes proposed with relevant background data and information.

- **Regulatory fitness and simplification**

This proposal is designed to address bottlenecks in EU legislation with regard to the specific constraints of the outermost regions.

- **Fundamental rights**

This decision will be implemented in accordance with the Charter of Fundamental Rights.

4. BUDGETARY IMPLICATIONS

The proposal has no impact on the budget of the European Union.

5. OTHER ELEMENTS

- **Implementation plans and monitoring, evaluation and reporting arrangements**

Not applicable.

- **Explanatory documents (for directives)**

Not applicable.

- **Detailed explanation of the specific provisions of the proposal**

The proposal for a Council decision amends Council Decision (EU) 2021/991 as follows:

– adds the following new tariff code for the outermost region of Guadeloupe to Annex I: plastics and articles thereof (3921 11 00);

– adds the following tariff codes for the outermost region of Réunion to Annex I: animal products (0511 91 90), vegetables (0714 20 90), fats and oils (1517 90 91), cement (2523 29 00), chemicals (2804 30 00, 2811 21 00), articles of paper and paperboard (4819), articles of iron and steel (7306 90 00);

– adds the following tariff codes for the outermost region of French Guiana to Annex I: rice (1006 30 98, 1006 30 99, 1006 40 00), products of chemical or allied industries (3506 99 00, 3808 92), wood and articles of wood (4410 11 90, 4411 94 90), articles of paper and paperboard (4819 10 00);

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13 Commission Staff Working Document accompanying the document Proposal for a Council Decision concerning the dock dues in the French outermost regions and amending Decision No 940/2014/EU, SWD(2021) 44 final.

14 European Commission, Directorate General for Taxation and Customs Union, and Economisti Associati, *Study on Specific Tax Regimes for Outermost Regions Belonging to France and Spain: Final Report*, Luxembourg, Publications Office of the European Union, 2020.

- adds the following tariff codes for the outermost region of Martinique to Annex I: animal products (0209 10), wood and articles of wood (4404 10 00, 4411 94 90), glass and glassware (7005, 7007 29 00);
- changes some codes in Annex I to four-digit tariff codes in some cases for the outermost regions of Guadeloupe, Réunion, French Guiana and Martinique for simplification purposes. These changes increase the scope of new products covered by Annex I;
- aligns tariff codes in Annex I with the EU Combined Nomenclature;
- sets the duration of the scheme until 31 December 2030;
- sets the deadline for submitting an evaluation report to the Commission to 30 September 2028;
- updates tables in Annex II for France to fill in for the evaluation report;
- confers a delegated power on the Commission to update the list of eligible products following the adoption of the annual nomenclature, ensuring that the measures remain relevant and effective without the need for repeated legislative intervention.

2026/0260 (CNS)

Proposal for a

COUNCIL DECISION

amending Decision (EU) 2021/991 concerning the dock dues scheme 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[1],

Acting in accordance with a special legislative procedure,

Whereas:

(1) The Treaty provisions which apply to the French outermost regions in principle do not authorise any difference between the taxation of local products and the taxation of products from metropolitan France or the other Member States. However, Article 349 of the Treaty for the Functioning of the European Union provides for the possibility of introducing specific measures for outermost regions because of permanent constraints affecting their economic and social situation.

(2) The French outermost regions are severely constrained by their remoteness, insularity, small size, difficult topography, and climate. Their local economies depend largely on imports for raw materials and energy, require larger stockpiles, and have limited domestic markets with low export activity. Moreover, local authorities rely heavily on dock dues, which are taxes levied on imports of goods, regardless of their origin, as well as on the supply of goods made for consideration by persons engaged in production activities. The combination of those competitive disadvantages increases production costs. Therefore, the cost price of goods produced locally, without specific measures, would be less competitive than equivalent goods produced elsewhere, even considering the cost of transporting such goods to the French outermost regions. Consequently, targeted support is needed to sustain local production, thereby enhancing the competitiveness of local industries.

(3) To ensure the competitiveness of locally produced goods in the face of strong competition from imports, and thereby safeguard the viability of local production, Decision (EU) 2021/991[2] authorises France to apply exemptions or reductions to dock dues for certain products for which local production exists in the outermost regions of Guadeloupe, French Guiana, Martinique, Mayotte and Réunion until 31 December

[1] OJ C , , p. .

[2] Council Decision (EU) 2021/991 of 7 June 2021 concerning the dock dues scheme in the French outermost regions and amending Decision No 940/2014/EU (OJ L 221, 21.6.2021, p. 1, ELI: http://data.europa.eu/eli/dec/2021/991/oj).

2027. Annex I to that Decision lists the specific products eligible for tax exemptions or reductions. The difference in taxation between locally produced goods and other products is capped at 20 or 30 percentage points, depending on the product in question.

(4) France has requested an extension of the system established by Decision (EU) 2021/991 beyond 31 December 2027, and an update of the list in Annex I to that Decision to reflect changes in the Union Combined Nomenclature and to add new products to the list. France has explained that, although the competitive disadvantages of its outermost regions continue to exist, the tax arrangements established by Decision (EU) 2021/991 have made it possible to maintain and even, in certain cases, develop local production, without disrupting external trade or leading to overcompensation for the additional costs borne by enterprises. More concretely, France has submitted to the Commission a list of products for the outermost regions concerned, proposing a tax differential of up to 20 or 30 percentage points for each product. The French outermost region of Saint-Martin is not included in the request.

(5) France’s request should be considered justified because the Union Combined Nomenclature changes annually and therefore certain codes may become obsolete. Therefore, the codes should be updated and include a limited number of additional codes to ensure that the measures are consistent and effective.

(6) The duration of the scheme should be set until 31 December 2030 to provide legal certainty to economic operators and to support the competitiveness of goods produced locally in the concerned outermost regions. To enable the Commission to determine whether the grounds for the derogation still apply, France should submit an evaluation report to the Commission by 30 September 2028. Consequently, the tables in Annex II to Decision (EU) 2021/991 should be modified to include years until 2027.

(7) In order to ensure that the measures remain relevant and effective following annual updates of the Combined Nomenclature pursuant to Article 12 of Council Regulation (EEC) No 2658/87[3], the power to adopt acts in accordance with Article 290 of the Treaty on the Functioning of the European Union should be delegated to the Commission in respect of amending the list of products eligible for dock dues exemptions or reductions in the French outermost regions on an annual basis. It is of particular importance that the Commission carry out appropriate consultations during its preparatory work, including at expert level, and that those consultations be conducted in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making[4]. To ensure equal participation in the preparation of delegated acts, the European Parliament and the Council receive all documents at the same time as Member States’ experts, and their experts systematically have access to meetings of Commission expert groups dealing with the preparation of delegated acts.

(8) Decision (EU) 2021/991 should therefore be amended accordingly.

(9) In order to ensure the continuous application of the system set up in Decision (EU) 2021/991, this Decision should apply from 1 January 2027,

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[3] Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1 ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

[4] OJ L 123, 12.5.2016, p. 1, ELI: http://data.europa.eu/eli/agree_interinstit/2016/512/oj.

HAS ADOPTED THIS DECISION:

Article 1

Decision (EU) 2021/991 is amended as follows:

(1) Article 1 is amended as follows:

(a) in paragraph 1, the date '31 December 2027' is replaced by the date '31 December 2030';

(b) the following paragraph 4 is added:

'4. The Commission is empowered to adopt delegated acts in accordance with Article 3a, to amend Annex I by correcting the tariff headings or adding new products on an annual basis following annual updates of the Combined Nomenclature to ensure that the measures are consistent and effective.';

(2) in Article 3, the date '30 September 2025' is replaced by the date '30 September 2028';

(3) the following Article 3a is inserted:

'*Article 3a*

1. The power to adopt delegated acts is conferred on the Commission subject to the conditions laid down in this Article.

2. The power to adopt delegated acts referred to in Article 1(4) shall be conferred on the Commission from [date of entry into force of this amending Decision] until 31 December 2030.

3. The delegation of power referred to in Article 1(4) may be revoked at any time by the European Parliament or by the Council. A decision to revoke shall put an end to the delegation of the power specified in that decision. It shall take effect the day following the publication of the decision in the *Official Journal of the European Union* or at a later date specified therein. It shall not affect the validity of any delegated acts already in force.

4. Before adopting a delegated act, the Commission shall consult experts designated by each Member State in accordance with the principles laid down in the Interinstitutional Agreement of 13 April 2016 on Better Law-Making.

5. As soon as it adopts a delegated act, the Commission shall notify it simultaneously to the European Parliament and to the Council.

6. A delegated act adopted pursuant to Article 1(4) shall enter into force only if no objection has been expressed either by the European Parliament or by the Council within a period of two months of notification of that act to the European Parliament and the Council or if, before the expiry of that period, the European Parliament and the Council have both informed the Commission that they will not object. That period shall be extended by two months at the initiative of the European Parliament or of the Council.';

(4) Annex I is replaced by the text set out in Annex I to this Decision;

(5) Annex II is replaced by the text set out in Annex II to this Decision.

Article 2

This Decision shall apply from 1 January 2027.

Article 3

This Decision is addressed to the French Republic.

Done at Brussels,

For the Council
The President

EUROPEAN
COMMISSION

Brussels, 10.9.2026
COM(2026) 662 final

ANNEX 1

ANNEX

to the

Proposal for a Council Decision

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

ANNEX I

'ANNEX I

LIST OF PRODUCTS REFERRED TO IN ARTICLE 1 ELIGIBLE FOR A DOCK DUES TAX DIFFERENTIAL

A. List of products referred to in Article 1(2), point (a), according to the classification of the Common Customs Tariff nomenclature[1]

1. Outermost region of Guadeloupe

0105 11, 0201, 0203, 0207, 0208, 0210 12 19, 0302, 0304, 0305 49 80, 0306, 0307 91, 0307 99, 0403 except 0403 20, 0407, 0408, 0409, 0702, 0704, 0705 19, 0706 10 00 10, 0707 00 05, 0709, 0713, 0714, 0804 30 00, 0805 50 90, 0807 11, 0807 19, 0904 22 00, 0910 91, 1106, 1601, 1602, 1604 20, 1806, 1901 20, 1902 11, 1902 19, 2103, 2105, 2106, 2201 10 90, 2201 90, 2202 91, 2202 99 except 2202 99 19, 2207 10, 2207 20 00, 2208 40, 2209 00 91, 2309 90 except 2309 90 41 89[2], 2309 90 51[3], 2309 90 96 39 and 2309 90 96 95[4], 2505, 2517 10, 2523 29, 2712 10 90, 2804, 2806, 2811, 2814, 2828, 2833, 2834, 2836, 2853 90 10, 3101, 3102, 3103, 3104, 3105, 3208, 3209, 3303 00 90, 3304 99 00, 3305 10, 3401, 3402, 3406, 3808, 3820 00 00, 3917 except 3917 10 10, 3919, 3920, 3923, 3926 90, 4407, 4418, 4818, 4819 10 00, 4821 10, 4821 90, 4910, 4911 10, 6303 12, 6306, 6307 90 98, 6810 except 6810 11 10, 7003, 7213 10, 7213 91 10, 7214 20, 7214 99 10, 7308 90 59, 7308 90 98, 7310 10, 7314 except 7314 12, 7616 99 90, 8419 12 00, 8903 93 10, 8903 99 10, 8907 90 00, 9001 50, 9004, 9403 70 00, 9404 10, 9404 21, 9406 10 00, 9506 99 90.

2. Outermost region of French Guiana

0105 11, 0201, 0203, 0204, 0206 10 95, 0206 10 98, 0206 30, 0206 80 99, 0207, 0209 10 90, 0209 90, 0210, 0302, 0303 59, 0303 89, 0304, 0305, 0306 17, 0406, 0408 99, 0702, 0704 90 10, 0709 60, 0805, 0807, 0810 90 75, 0901 except 0901 11 and 0901 12, 0904 11, 0904 12, 1106 20 90, 1601, 1602, 1604, 1605, 1806 31, 1806 32, 1806 90, 1905, 2005 99 80, 2008 99 except 2008 99 48 19, 2008 99 48 99 and 2008 99 49 80, 2103, 2105, 2106 90 98, 2201, 2202, 2209 00 91, 2309 90 except 2309 90 31 81 and 2309 90 31 99, 2309 90 35, 2309 90 41 89, 2309 90 43, 2309 90 51, 2309 90 96 39 and 2309 90 96 95, 2505 10, 2517 10, 2523 29 00, 2828 90, 3204 17 00, 3402, 3809 91, 3824 50, 3919, 3920 51, 3923 except 3923 10, 3923 40 and 3923 90, 3925, 3926 90, 4818, 4821 10, 4909, 4910, 4911, 6109, 6110 30 91, 6111 20 90, 6201 90 00, 6204 42 00, 6205, 6206, 6302 91 00, 6303 12, 6303 19, 6306 12, 6306 19, 6307 90 98, 6505 00 30, 6810, 6912 00, 7006 00 90, 7009, 7210, 7214 20, 7308 30, 7308 90, 7314, 7604, 7610 10, 7610 90, 7616 99, 7907, 8211, 8421 21 00 90, 8537 10, 9001 50, 9004 90, 9021 21, 9021 29, 9404 21, 9405 41 to 9405 49, 9405 61, 9405 69.

3. Outermost region of Martinique

[1] Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

[2] Except for non-organic products.

[3] Except for non-organic products.

[4] Except for non-organic products.

0105 11, 0105 12, 0105 15, 0201, 0203, 0207, 0208 10, 0209 10, 0210, 0302, 0303, 0304, 0305, 0306, 0307, 0403 except 0403 20, 0406 10, 0406 90 50, 0407, 0408, 0409, 0601, 0602, 0603, 0604, 0702, 0704 90, 0705, 0706, 0707, 0709, 0710, 0714, 0801 11, 0803 11 to 0803 19, 0803, 0804 30, 0804 40 00, 0804 50, 0805, 0807, 0809 10, 0809 40, 0810 30, 0810 90, 0813, 0910 91, 1106 20, 1601, 1602, 1604 20, 1605 10, 1605 21, 1702, 1704 90 61, 1704 90 65, 1704 90 71, 1806, 1902, 1904 10, 1904 20, 2005 99, 2103 30, 2103 90, 2104 10, 2105, 2106, 2201, 2202 10, 2202 91, 2202 99, 2208 40, 2309 except 2309 90 96, 2505, 2517 10, 2523 21, 2523 29, 2710, 2711, 2712, 2804, 2806, 2811, 2814, 2828 10, 2828 90, 2836, 2853 90 10, 2903, 2907, 3101, 3102, 3103, 3104, 3105, 3204, 3205, 3206, 3207, 3208, 3209, 3303, 3305, 3401, 3402, 3406, 3808, 3820 00 00, 3824, 3827, 3907 61 00, 3919, 3920, 3921 11, 3921 19, 3923 10 90, 3923 21, 3923 29, 3923 30, 3924, 3926, 4012 11, 4012 12, 4012 19, 4401, 4404 10 00, 4407, 4408, 4411 94 90, 4415 20, 4418 4421 99, 4811, 4818 10, 4818 20, 4818 30, 4818 90, 4819, 4820, 4821, 4823, 4902, 4909, 4910, 4911 10, 6103, 6104, 6105, 6109 10, 6109 90 20, 6109 90 90, 6203, 6204, 6205, 6207, 6208, 6306 12, 6306 19, 6306 30, 6805, 6810, 6902, 6904 10, 7003 12, 7003 19, 7005, 7007 29 00, 7113 to 7117, 7213, 7214, 7217, 7225, 7308, 7314, 7610, 7616 91, 7616 99, 8418 69 00, 8419 12 00, 8708 99 97, 8716 40 00, 8901 90 10, 8902, 8903 99, 8907 90 00, 9004 10 10, 9004 90 10, 9004 90 90, 9021 21, 9021 29, 9405 61 and 9405 69, 9406, 9506 99 90.

4. Outermost region of Mayotte

0105 11, 0105 12, 0105 15, 0201, 0204, 0206, 0207, 0302, 0303, 0304, 0305, 0407, 0702, 0704 90 90, 0705 19, 0707 00 05, 0709 30, 0709 60, 0709 93 10, 0709 99 10, 0714, 0801 11, 0801 12, 0801 19, 0803, 0804 30, 0805 10, 0905, 1513 11, 1513 19, 1806, 2106 90 92, 2201, 2309 90 except 2309 90 96, 3301 29 11, 3301 29 31, 3917, 3923 90 00, 3924 90 00, 3925 10 00, 3926 90 97, 4401, 4403, 4407, 4409, 4418, 4820, 4821, 4902, 4909, 4910, 4911, 6904 10 00, 7003, 7005, 7210, 7216 61 90, 7216 91 10, 7308 30, 7308 90 98, 7312, 7314, 7326 90 98, 7606, 7610 10, 8301 40 90, 8310, 8421 21 00, 8716 80 00, 9021 10 10, 9406 90 31, 9406 90 38.

5. Outermost region of Réunion

0105, 0207, 0208, 0209, 0301, 0302, 0303, 0304, 0305, 0306, 0307 59, 0403, 0405 except 0405 10, 0406 10, 0406 90, 0407, 0408, 0409, 0511 91 90, 0601, 0602, 0603, 0604 90 91, 0604 90 99, 0703 10 19, 0703 20 00, 0709 60, 0710, 0711 90 10, 0714 20 90, 0801, 0803, 0804, 0805, 0806, 0807, 0808, 0809, 0810, 0811, 0812, 0813, 0901 21, 0901 22, 0904, 0909 31, 0910 11, 0910 12, 0910 30, 0910 91 10, 0910 91 90, 0910 99 99, 1101 00 15, 1106 20, 1108 14, 1302 19, 1516 20, 1601, 1602, 1604 14, 1604 19, 1604 20, 1605, 1702, 1704, 1806, 1901, 1902, 1903, 1904, 1905, 2001, 2002 90 11, 2004, 2005 except 2005 51 00 and 2005 99 80, 2006, 2007 except 2007 99 97 10, 2008 except 2008 19 19 80, 2008 30 55 90, 2008 40 51 90, 2008 40 59 90, 2008 50 61 90, 2008 60 50 90, 2008 70 61 90, 2008 80 50 90, 2008 97 59 90, 2008 99 49 80 and 2008 99 99 90[5], 2102 30 00, 2103, 2104, 2105, 2106 90, 2201, 2208 40, 2309 10, 2309 90 except 2309 90 35, 2309 90 51 90[6] and 2309 90 96 95, 2501 00 91, 2523 29 00, 2710 19 81, 2710 19 83, 2710 19 87, 2710 19 91, 2710 19 99, 2804 30 00, 2811

5 Except for tropical products.
6 Except for non-organic products.

21 00, 2834 29 80, 3102 10 90, 3210, 3211, 3212, 3301, 3401 11, 3402, 3808 92, 3808 99, 3809, 3811 90, 3814, 3820 00 00, 3824, 3827, 3917, 3920 except 3920 10, 3921, 3923 except 3923 21, 3925, 3926 90, 4009, 4010, 4012, 4016, 4407, 4409, 4415 20, 4418, 4421, 4811, 4818, 4819 except 4819 20 00, 4820, 4821, 4823 70, 4823 90, 4909, 4910, 4911, 6303 92 90, 6306, 6801, 6811 89, 7007 29, 7009 except 7009 10, 7216 61 10, 7306 30 80, 7306 61 92, 7306 90 00, 7307 99 80, 7308 except 7308 90, 7309, 7310 21, 7312 90, 7314, 7326, 7606, 7608, 7610, 7616 91, 7616 99 90, 8310, 8418, 8419 19, 8419 90 85, 8421, 8511, 8537, 8707, 8708, 8902, 8903 99, 9001, 9004, 9021 21 90, 9021 29, 9401 except 9401 10 and 9401 20, 9403, 9404 10, 9405, 9406, 9506, 9619.

B. List of products referred to in Article 1(2), point (b), according to the classification of the Common Customs Tariff nomenclature

1. Outermost region of Guadeloupe

0403 20, 0901 21, 0901 22, 1006 30, 1006 40, 1101, 1701, 1905, 2007, 2009 except 2009 11 91 90, 2009 11 99 98, 2009 19 98 99, 2009 49 19 90, 2009 49 30 91, 2009 49 99 90, 2009 61 10 00, 2009 71 99 90, 2009 79 19 90, 2009 79 98 20, 2009 89 19 90, 2009 89 69 90, 2009 89 7390, 2009 89 79 99, 2009 89 96 90, 2009 89 97 90, 2009 89 99 99, 2009 90 29 80, 2009 90 49 00, 2009 90 51 80, 2009 90 59 39, 2009 90 59 90 and 2009 90 97 00, 2202 10 00, 2202 99 19, 2203, 2208 70[7], 2208 90[8], 3921 11 00, 3925, 7009 91, 7009 92, 7610, 8421 21 00.

2. Outermost region of French Guiana

0403, 1006 30 98, 1006 30 99, 1006 40 00, 1702, 2007 except 2007 99 33 25 and 2007 99 35 25, 2009 except 2009 11 99 98, 2009 31 19 99, 2009 39 39 19, 2009 39 39 99, 2009 49 30 91, 2009 49 30 99, 2009 49 99 90, 2009 81 99 90, 2009 89 36 90, 2009 89 97 90, 2009 90 29 80, 2009 90 59 90, 2009 90 97 00 and 2009 90 98 80, 2203, 2208, 3208, 3209, 3506 99 00, 3808 92, 4410 11 90, 4411 94 90, 4401 12 00, 4403 49, 4407 29, 4407 99 90, 4409 29 91, 4409 29 99, 4418, 4819 10 00, 4420 11 and 4420 19 00, 6802, 9406 10 00, 9406 90 10, 9406 90 38.

3. Outermost region of Martinique

0403 20, 0901 21, 0901 22, 1006 30, 1006 40, 1101 00 11, 1101 00 15, 1701, 1901, 1905, 2006 00 10, 2006 00 35, 2006 00 91, 2007 except 2007 10 99, 2007 99 33 15 and 2007 99 39 29, 2008 except 2008 20 51, 2008 50 61 90, 2008 60 50 10, 2008 80 50 90, 2008 93 93 90, 2008 97 51 90, 2008 97 59 90, 2008 99 48 99, 2008 99 49 80 and 2008 99 99 90, 2009 except 2009 11 99 96, 2009 11 99 98, 2009 19 98 99, 2009 29 99 90, 2009 39 39 19, 2009 39 39 99, 2009 49 30 91, 2009 49 30 99, 2009 49 91 90, 2009 69 51 10, 2009 79 11 91, 2009 79 11 99, 2009 89 97 90[9], 2009 89 99 99[10] and 2009 90 59 90[11], 2203, 2204 21, 2205, 2208 70[12], 2208 90[13], 2309 90 96 except 2309 90 96 39, 3917, 3925, 4409, 7009 91, 7009 92, 7212 30, 8421 21 00, 9403, 9404.

7 Only rum-based products under heading 2208 40.
8 Only rum-based products under heading 2208 40.
9 Where Brixt value of the product is higher than 20.
10 Where Brix value of the product is higher than 20.
11 Where Brix value of the product is higher than 20.
12 Only rum-based products under heading 2208 40.
13 Only rum-based products under heading 2208 40.

4. Outermost region of Mayotte

0401, 0403, 0406, 2105, 2202, 3208, 3209, 3210, 3214 10 90, 3401, 3402, 9403 20 80, 9403 30, 9403 40, 9403 50, 9403 60, 9404 29 90.

5. Outermost region of Réunion

0905 10, 1512 19, 1514 19 90, 1517 90 91, 1701, 2002 10, 2005 51 00, 2005 99 80, 2009 except 2009 11 99 96, 2009 19 98 99, 2009 29 99 90, 2009 39 31 19, 2009 69 19 10, 2009 69 51 10, 2009 79 19 90, 2009 79 30 90, 2009 89 69 90[14], 2009 89 73 90[15], 2009 89 99 99[16], 2009 90 51 80 and 2009 90 59[17], 2202 10, 2202 99, 2202 91 00, 2203, 2204, 2206 00 59, 2206 00 89, 2208 70[18], 2208 90[19], 2402 20, 3208, 3209, 3214 10 90, 3920 10, 3923 21, 4819 20 00, 7113, 7114, 7115, 7117, 7308 90, 9404 21 10, 9404 21 90, 9404 29 10, 9404 29 90.'

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14 Where Brix value of the product is higher than 20.
15 Where Brix value of the product is higher than 20.
16 Where Brix value of the product is higher than 20.
17 Where Brix value of the product is higher than 20.
18 Except for tropical products.
19 Except for tropical products.

EUROPEAN
COMMISSION

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

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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).’