

## I

(Legislative acts)

## DECISIONS

## 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**

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,

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 provides for the possibility of introducing specific measures for outermost regions because of permanent constraints affecting their economic and social situation.
- (2) Specific measures should be adopted, in particular to lay down the conditions for the application of the Treaties to those regions. Such specific measures are to take into account the special characteristics and constraints of those regions, without undermining the integrity and coherence of the Union legal order, including the internal market and common policies. The competitive disadvantages faced by the French outermost regions are referred to in Article 349 of the Treaty: remoteness, insularity, small size, difficult topography and climate, and economic dependence on a few products. Those permanent constraints result in the French outermost regions depending on imports for raw materials and energy, an obligation to build up larger stocks, and a small local market combined with a low level of export activity, etc. The combination of those competitive disadvantages increases production costs and, therefore, the cost price of goods produced locally, without specific measures, would be less competitive than equivalent goods produced elsewhere, even taking into account the cost of transporting such goods to the French outermost regions. This would make it harder to maintain local production. For this reason, specific measures need to be taken in order to strengthen local industry by making it more competitive.
- (3) With a view to restoring the competitiveness of goods produced locally, Council Decision No 940/2014/EU <sup>(2)</sup> authorises France to apply, until 30 June 2021, exemptions or reductions to dock dues in respect of certain products for which local production exists in the outermost regions of Guadeloupe, French Guiana, Martinique, Mayotte and Réunion, given that the significant importation of those products could jeopardise the continuation of local production and that additional costs could increase the cost price of local production in comparison with products produced elsewhere. The Annex to that Decision contains the list of products to which the tax exemptions or reductions may be applied. The difference between the taxation of locally produced products and that of other products may not exceed 10, 20 or 30 percentage points, depending on the product.

<sup>(1)</sup> Opinion of 18 May 2021 (not yet published in the Official Journal).

<sup>(2)</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).

- (4) France has requested that a system similar to that contained in Decision No 940/2014/EU continue to apply after 1 July 2021. France explained that although the competitive disadvantages referred to above continue to exist, the tax arrangements established by Decision No 940/2014/EU has made it possible to maintain and, in certain cases, develop local production, and that those arrangements have not disrupted external trade and have not resulted in overcompensation for the additional costs borne by the enterprises.
- (5) For each of the five outermost regions concerned (Guadeloupe, French Guiana, Martinique, Mayotte and Réunion), France sent the Commission a set of lists of products for which it intends to apply a tax differential of no more than 20 or 30 percentage points, depending on whether or not the products are produced locally. The French outermost region of Saint Martin is not covered by the request.
- (6) This Decision implements the provisions of Article 349 of the Treaty and authorises France to apply differentiated taxation to the products for which it has been proven, firstly, that local production exists, secondly, that the significant importation of those products (including from metropolitan France and other Member States) that could jeopardise the continuation of local production exists, and lastly, that additional costs exist which increase the cost price of local production in comparison with products produced elsewhere, compromising the competitiveness of products produced locally. The authorised tax differential should not exceed the proven additional costs.
- (7) In cases where local production has a market share of less than 5 % or where the share of imports is less than 10 %, additional evidence was requested as proof of all or some of the following circumstances: the existence of labour-intensive production; new or complementary production designed to diversify a company's product range; production that is strategic for local development (e.g. in sectors relating to the circular economy, harnessing biodiversity or environmental protection); innovative or high-added-value production; production for which the disruption of supply from elsewhere could jeopardise the local economy or population; production which can only exist with a dominant market position as a result of the small size of the markets in the outermost regions; and the production of medical products and personal protective equipment required to tackle public health crises. Applying those principles allows the provisions of Article 349 of the Treaty to be implemented without going beyond what is necessary and without creating an unjustified advantage for local production so as not to undermine the integrity and the coherence of the Union legal order, including safeguarding undistorted competition in the internal market and State aid policies.
- (8) With a view to simplifying and reducing the obligations of small enterprises and to supporting their growth, the tax exemptions or reductions should apply to operators with an annual turnover of at least EUR 550 000. Operators whose annual turnover is below that threshold should not be subject to dock dues but also should not be able to deduct the amount of those dock dues borne upstream.
- (9) Similarly, consistency with Union law means ruling out the application of a tax differential for food products benefiting from aid under Chapter III of Regulation (EU) No 228/2013 of the European Parliament and of the Council <sup>(<sup>3</sup>)</sup>. That provision prevents the effect of the financial aid to agriculture granted under the specific supply arrangements from being cancelled out or reduced by the higher taxation of the subsidised products by means of dock dues.
- (10) The objectives of supporting the social and economic development of the French outermost regions, already provided for in Decision No 940/2014/EU, are confirmed by the requirements regarding the purpose of the dock dues. It is a legal obligation for the revenue from those dock dues to be incorporated into the tax resources of the French outermost regions and to be allocated to an economic and social development strategy involving the promotion of local activities.
- (11) It is necessary to amend Decision No 940/2014/EU in order to extend the period of application of the derogation authorised by it by six months, until 31 December 2021. That period should enable France to take implementing measures.

<sup>(3)</sup> Regulation (EU) No 228/2013 of the European Parliament and of the Council of 13 March 2013 laying down specific measures for agriculture in the outermost regions of the Union and repealing Council Regulation (EC) No 247/2006 (OJ L 78, 20.3.2013, p. 23).

- (12) The duration of the scheme should be set at six years, until 31 December 2027. In order 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 2025.
- (13) To avoid any legal uncertainty, this Decision should apply from 1 January 2022, while the extension of the period of application of the derogation authorised by Decision No 940/2014/EU should take effect on 1 July 2021.
- (14) This Decision is without prejudice to the possible application of Articles 107 and 108 of the Treaty,

HAS ADOPTED THIS DECISION:

#### *Article 1*

1. By way of derogation from Articles 28, 30 and 110 of the Treaty, France is authorised, until 31 December 2027, to apply exemptions or reductions to dock dues in respect of the products listed in Annex I which are produced locally in Guadeloupe, French Guiana, Martinique, Mayotte or Réunion, as outermost regions within the meaning of Article 349 of the Treaty. Those exemptions or reductions must be in keeping with the economic and social development strategy of the outermost regions concerned, taking account of the Union framework, and contribute to the promotion of local activities while not adversely affecting the conditions of trade to an extent contrary to the common interest.

2. With reference to the rate of taxation applied to similar products not originating in the outermost regions concerned, the application of the total exemptions or reductions referred to in paragraph 1 may not result in differences of more than:

- (a) 20 percentage points for the products listed in part A of Annex I;
- (b) 30 percentage points for the products listed in part B of Annex I.

France shall undertake to ensure that the exemptions or reductions applied to the products listed in Annex I do not exceed either the proven additional costs or the percentage strictly necessary to maintain, promote and develop local economic activities.

3. France shall apply the tax exemptions or reductions referred to in paragraphs 1 and 2 to operators whose annual turnover is at least EUR 550 000. Operators whose annual turnover is below that threshold shall not be subject to dock dues.

#### *Article 2*

The French authorities shall apply the same taxation arrangements as those applied to products produced locally to products that have benefited from the specific supply arrangements under Chapter III of Regulation (EU) No 228/2013.

#### *Article 3*

France shall submit an evaluation report to the Commission by 30 September 2025 to enable the Commission to determine whether the grounds for applying the tax arrangements referred to in Article 1 still apply. The evaluation report shall contain the information set out in Annex II.

#### *Article 4*

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

#### *Article 5*

This Decision shall apply from 1 January 2022, with the exception of Article 4, which shall apply from 1 July 2021.

*Article 6*

This Decision is addressed to the French Republic.

Done at Luxembourg, 7 June 2021.

*For the Council*  
*The President*  
F. VAN DUNEM

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## ANNEX I

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

A. List of products referred to in point (a) of Article 1(2) according to the classification of the Common Customs Tariff nomenclature <sup>(1)</sup>

## 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 10, 0407, 0408, 0409, 0702, 0704, 0705 19, 0706 10 00 10, 0707 00 05, 0709 60 10, 0709 60 99, 0709 99 90, 0713, 0714, 0804 30 00, 0805 50 90, 0807 11, 0807 19, 0904 22 00, 0910 91, 1106, 1601, 1602, 1604 20, 1806 31, 1806 32 10, 1806 32 90, 1806 90 31, 1806 90 60, 1901 20, 1902 11, 1902 19, 2103 30 90, 2103 90 30, 2103 90 90, 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 <sup>(2)</sup>, 2309 90 51 <sup>(2)</sup>, 2309 90 96 39 and 2309 90 96 95 <sup>(2)</sup>, 2505, 2517 10, 2523 29, 2712 10 90, 2804, 2806, 2811, 2814, 2828, 2833, 2834, 2836, 2853 00 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, 3925 30, 3925 90, 3926 90, 4407 11, 4407 21 to 4407 29, 4407 99, 4418 10, 4418 20, 4418 90, 4818, 4819 10 00, 4821 10, 4821 90, 4910, 4911 10, 6303 12, 6306 12, 6306 19, 6306 30, 6307 90 98, 6810 except 6810 11 10, 7003 12 99, 7003 19 90, 7003 20, 7213 10, 7213 91 10, 7214 20, 7214 99 10, 7308 90 59, 7308 90 98, 7310 10, 7314 except 7314 12, 7610 10, 7610 90 90, 7616 99 90, 8419 19, 8903 99 10, 8907 90 00, 9001 50, 9004 10 10, 9004 90 10, 9004 90 90, 9403 70 00, 9404 10, 9404 21, 9406 00 20, 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 11, 0207 12, 0207 13, 0207 41, 0207 43, 0209 10 90, 0209 90, 0210 11, 0210 12, 0210 19, 0210 99, 0302, 0303 59, 0303 89, 0304, 0305 31 00, 0305 39 90, 0305 44 90, 0305 49 80, 0305 52 00, 0305 53 90, 0305 54 90, 0305 59 85, 0305 64 00, 0305 69 80, 0306 17, 0406, 0408 99, 0702, 0704 90 10, 0709 60, 0805, 0807, 0810 90 75, 0901 except 0901 10, 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, 2208 40, 2209 00 91, 2309 90 except 2309 90 31 80, 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, 3208 20 90, 3208 90, 3209 10, 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 19 00, 6204 42 00, 6205, 6206, 6302 91 00, 6303 12, 6303 19, 6306 12, 6306 19, 6307 90 98, 6505 00 30, 6802 23, 6802 29, 6802 93, 6802 99, 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 40, 9405 60.

## 3. Outermost region of Martinique

0105 11, 0105 12, 0105 15, 0201, 0203, 0207, 0208 10, 0210 11, 0210 12, 0210 19, 0210 20, 0210 99 49, 0302, 0303, 0304, 0305, 0306, 0307, 0403 except 0403 10, 0406 10, 0406 90 50, 0407, 0408, 0409, 0601, 0602, 0603, 0604, 0702, 0704 90, 0705, 0706, 0707, 0709 30 00, 0709 40 00, 0709 51 00, 0709 60, 0709 93 90, 0709 99, 0710, 0714, 0801 11, 0801 13 to 0801 18, 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, 3824, 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, 4407 21 to 4407 29, 4408, 4409, 4415 20, 4418 10, 4418 20, 4418 90, 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, 7113 to 7117, 7213, 7214, 7217, 7225, 7308, 7314, 7610, 7616 91, 7616 99, 8418 69 00, 8419 19 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, 9403, 9404 10, 9404 21, 9405 60, 9406, 9506 99 90.

<sup>(1)</sup> 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).

<sup>(2)</sup> Except for non-organic products.

## 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 92, 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 00 31, 9406 00 38.

## 5. Outermost region of Réunion

0105 11, 0105 12, 0105 13, 0105 15, 0207, 0208 10, 0208 90 30, 0208 90 98, 0209, 0301, 0302, 0303, 0304, 0305, 0306 11, 0306 31, 0306 91, 0307 59, 0403, 0405 except 0405 10, 0406 10, 0406 90, 0407, 0408, 0409, 0601, 0602, 0603, 0604 90 91, 0604 90 99, 0703 10 19, 0703 20 00, 0709 60, 0710, 0711 90 10, 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 10 10, 2004 10 91, 2004 90 50, 2004 90 98, 2005 10, 2005 20, 2005 40, 2005 59, 2005 99 10, 2005 99 30, 2005 99 50, 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 <sup>(3)</sup>, 2102 30 00, 2103 20, 2103 90, 2104, 2105, 2106 90, 2201, 2208 40, 2309 10, 2309 90 except 2309 90 35, 2309 90 51 90 <sup>(2)</sup> and 2309 90 96 95, 2501 00 91, 2710 19 81, 2710 19 83, 2710 19 87, 2710 19 91, 2710 19 99, 2834 29 80, 3102 10 90, 3210, 3211, 3212, 3301 12, 3301 13, 3301 24, 3301 29, 3301 30, 3401 11, 3402, 3808 92, 3808 99, 3809, 3811 90, 3814, 3820, 3824, 3917, 3920 except 3920 10, 3921 11, 3921 13, 3921 90 60, 3921 90 90, 3923 except 3923 21, 3925 10, 3925 20, 3925 30, 3925 90 80, 3926 90, 4009, 4010, 4012, 4016, 4407 11, 4407 12, 4407 19, 4409 10, 4409 21, 4409 29, 4415 20, 4418, 4421, 4811, 4818 10, 4818 20 10, 4818 20 91, 4818 20 99, 4818 90 10, 4818 90 90, 4819 10, 4820, 4821, 4823 70, 4823 90, 4909, 4910, 4911 10, 4911 91, 4911 99, 6303 92 90, 6306, 6801, 6811 89, 7007 29, 7009 except 7009 10, 7216 61 10, 7306 30 80, 7306 61 92, 7307 99 80, 7308 except 7308 90, 7309, 7310 21, 7312 90, 7314, 7326, 7606, 7608, 7610, 7616 91, 7616 99 90, 8310, 8418 50, 8418 69, 8418 91, 8418 99, 8419 19, 8419 90 85, 8421 21 to 8421 29, 8511 40 00, 8511 50 00, 8511 90 00, 8537, 8707, 8708, 8902, 8903 99, 9001, 9004 10 10, 9004 90 10, 9004 90 90, 9021 21 90, 9021 29, 9401 except 9401 10 and 9401 20, 9403, 9404 10, 9405, 9406, 9506 21, 9506 29, 9506 99 90, 9619.

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

## 1. Outermost region of Guadeloupe

0403 10, 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 73 13, 2009 89 73 99, 2009 89 79 99, 2009 89 96 90, 2009 89 97 29, 2009 89 97 99, 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 <sup>(4)</sup>, 2208 90 <sup>(4)</sup>, 3925 10 00, 7009 91, 7009 92, 8421 21 00.

## 2. Outermost region of French Guiana

0403, 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 99, 2009 90 29 80, 2009 90 59 90, 2009 90 97 00 and 2009 90 98 80, 2203, 2208 70 <sup>(4)</sup>, 4401 12 00, 4403 49, 4407 29, 4407 99 96, 4409 29 91, 4409 29 99, 4418 10, 4418 20, 4418 40, 4418 50, 4418 60, 4418 90, 4418 99, 4420 10, 9406 10 00, 9406 90 10, 9406 90 38.

## 3. Outermost region of Martinique

0403 10, 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 94,

<sup>(3)</sup> Except for tropical products.

<sup>(4)</sup> Only rum-based products under heading 2208 40.

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 99<sup>(3)</sup>, 2009 89 99 99<sup>(5)</sup> and 2009 90 59 90<sup>(5)</sup>, 2203, 2204 21, 2205, 2208 70<sup>(4)</sup>, 2208 90<sup>(4)</sup>, 2309 90 96 except 2309 90 96 39, 3917, 3925, 7009 91, 7009 92, 7212 30, 8421 21 00.

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, 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<sup>(5)</sup>, 2009 89 73 99, 2009 89 97 99<sup>(5)</sup>, 2009 89 99 99<sup>(5)</sup>, 2009 90 51 80 and 2009 90 59<sup>(5)</sup>, 2202 10, 2202 99 19, 2203, 2204 21 79, 2204 21 80, 2204 21 83, 2204 21 84, 2204 29 83, 2204 29 84, 2206 00 59, 2206 00 89, 2208 70<sup>(3)</sup>, 2208 90<sup>(3)</sup>, 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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<sup>(3)</sup> Where the Brix value of the product is higher than 20.

## 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 to 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 elements, where such information is available: costs of inputs, costs related to storage (overstocking and longer rotation time), costs related to over-sizing of equipment and 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 continue to be incurred periodically by France.

## 2. Other subsidies

The French authorities shall send to the Commission a list of all the other aid and support measures addressing the additional production costs borne by economic operators and 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

Year <sup>(1)</sup>	2019	2020	2021	2022	2023	2024	Notes <sup>(2)</sup>
Tax not collected <sup>(3)</sup>							
Tax receipts – imports <sup>(4)</sup>							
Tax receipts – local production <sup>(5)</sup>							

Notes to the table:

- (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

Year <sup>(1)</sup>	2019	2020	2021	2022	2023	2024	Notes <sup>(2)</sup>
Gross value added at regional level							
— In sectors benefiting from a tax differential <sup>(3)</sup>							
Overall regional employment							
— In sectors benefiting from a tax differential <sup>(3)</sup>							
Number of active companies							
— In sectors benefiting from a tax differential <sup>(3)</sup>							
Price level index – mainland France							
Price level index – outermost regions							

Notes to the table:

- (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 <sup>(1)</sup>	Internal dock dues rate <sup>(2)</sup>	Tax differential applied <sup>(3)</sup>	Notes <sup>(4)</sup>
	2019				
	2020				

	2021				
	2022				
	2023				

Notes to the table:

- (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) <sup>(1)</sup>	Year	Volume <sup>(2)</sup>				Amount (in EUR) <sup>(3)</sup>			Notes <sup>(4)</sup>
		local production	unit	imports	market share <sup>(5)</sup>	local production	imports	market share <sup>(5)</sup>	
	2019								
	2020								
	2021								
	2022								
	2023								

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).

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