

Council Decision No 895/2011/EU of 19 December 2011 amending
Decision 2002/546/EC as regards its period of application

COUNCIL DECISION No 895/2011/EU
of 19 December 2011

amending Decision 2002/546/EC as regards its period of application

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) Council Decision 2002/546/EC⁽²⁾ authorises Spain, up to 31 December 2011, to apply exemptions from or reductions in the tax known as ‘Arbitrio sobre las Importaciones y Entregas de Mercancías en las islas Canarias’ (hereinafter ‘the AIEM tax’) to certain products produced locally in the Canary Islands. The Annex to that Decision contains a list of products to which exemptions and reductions from the AIEM tax may be applied. The difference between the taxation of locally produced products and the taxation of other products may not exceed 5, 15 or 25 %, depending on the product.
- (2) It is justified to extend the period of application of Decision 2002/546/EC for two years, since the basic elements justifying the authorisation provided under that Decision have remained unchanged. In this regard, the report from the Commission to the Council of 28 August 2008 on the application of the special arrangements concerning the AIEM tax applicable in the Canary Islands confirmed that the AIEM tax was functioning in a satisfactory manner and without the need for any amendments to Decision 2002/546/EC.
- (3) Moreover, the report received by the Commission from the Spanish authorities confirms that the handicaps that justified the authorisation of total exemptions and partial reductions of the AIEM tax to a list of products produced locally in the Canary Islands are still valid.
- (4) Decision 2002/546/EC should be amended accordingly,

HAS ADOPTED THIS DECISION:

Changes to legislation: There are currently no known outstanding effects for the Council Decision No 895/2011/EU. (See end of Document for details)

Article 1

In the first sentence of Article 1(1) of Decision 2002/546/EC, the date ‘31 December 2011’ is replaced by that of ‘31 December 2013’.

Article 2

This Decision shall enter into force on the day of its adoption.

Article 3

This Decision is addressed to the Kingdom of Spain.

Done at Brussels, 19 December 2011.

For the Council

The President

M. KOROLEC

Changes to legislation: There are currently no known outstanding effects for the Council Decision No 895/2011/EU. (See end of Document for details)

- (1) Opinion of 1 December 2011 (not yet published in the Official Journal).
- (2) [OJ L 179, 9.7.2002, p. 22.](#)

Changes to legislation:

There are currently no known outstanding effects for the Council Decision No 895/2011/EU.