

Council Decision (EU) 2020/1791 of 16 November 2020 authorising
France to apply a reduced rate of certain indirect taxes on ‘traditional’
rum produced in Guadeloupe, French Guiana, Martinique and Réunion

Article 1	By derogation from Article 110 TFEU, France is authorised to...
Article 2	The derogation set out in Article 1 of this Decision...
Article 3	(1) The reduced rates of excise duty and of VSS...
Article 4	By 30 September 2025 at the latest, France shall submit...
Article 5	This Decision shall apply from 1 January 2021 until 31...
Article 6	This Decision is addressed to the French Republic.
	Signature

ANNEX

INFORMATION TO BE INCLUDED IN THE
MONITORING REPORT REFERRED TO IN ARTICLE 4

1. Estimated additional costs. Information shall be provided for each type...
2. Other subsidies. The French authorities shall complete Table 2, listing...
3. Impact on public budget. The French authorities shall complete Table...
4. Impact on overall economic performance. The French authorities shall complete...
5. Specifications of the regime. The French authorities shall complete Table...
6. Irregularities. The French authorities shall provide information on any investigations...
7. Complaints. The French authorities shall provide information on whether the...

Changes to legislation: There are currently no known outstanding effects
for the Council Decision (EU) 2020/1791. (See end of Document for details)

- (1) Opinion of 6 October 2020 (not yet published in the Official Journal).
- (2) Council Decision No 189/2014/EU of 20 February 2014 authorising France to apply a reduced rate of certain indirect taxes on ‘traditional’ rum produced in Guadeloupe, French Guiana, Martinique and Réunion and repealing Decision 2007/659/EC ([OJ L 59, 28.2.2014, p. 1](#)).
- (3) Council Directive 92/84/EEC of 19 October 1992 on the approximation of the rates of excise duty on alcohol and alcoholic beverages ([OJ L 316, 31.10.1992, p. 29](#)).

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