

Council Decision (EU) 2020/1792 of 16 November  
2020 on the AIEM tax applicable in the Canary Islands

Article 1	(1) By way of derogation from Articles 28, 30 and...
Article 2	(1) The Spanish authorities shall select the products referred to...
Article 3	By 1 January 2021, the Spanish authorities shall communicate to...
Article 4	By 30 September 2025 at the latest, the Spanish authorities...
Article 5	This Decision shall apply from 1 January 2021.
Article 6	This Decision is addressed to the Kingdom of Spain.
	Signature

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ANNEX I

LIST OF PRODUCTS REFERRED TO IN ARTICLE 1(1) ACCORDING TO  
THE PRODUCT CATEGORIES OF THE HARMONISED SYSTEM HEADINGS

Agriculture, livestock farming, forestry and fisheries  
Mining and quarrying  
Building materials  
Chemicals  
Metal-working industries  
Food and beverage industry  
Tobacco  
2402  
Textiles, leather and footwear  
Paper  
Graphic arts

ANNEX II

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

1. Estimated additional costs. The Spanish authorities shall send a summary...
2. Other subsidies. The Spanish authorities shall send a list of...
3. Impact on public budget. The Spanish authorities shall complete Table...
4. Impact on overall economic performance. The Spanish authorities shall complete...
5. Specifications of the regime. The Spanish authorities shall complete Tables...
6. Irregularities. The Spanish authorities shall provide information on any investigations...
7. Complaints. The Spanish authorities shall provide information on whether the...

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**Changes to legislation:** There are currently no known outstanding effects  
for the Council Decision (EU) 2020/1792. (See end of Document for details)

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- (1) Opinion of 6 October 2020 (not yet published in the Official Journal).
- (2) Council Decision 2002/546/EC of 20 June 2002 on the AIEM tax applicable in the Canary Islands ([OJ L 179, 9.7.2002, p. 22](#)).
- (3) Council Decision No 895/2011/EU of 19 December 2011 amending Decision 2002/546/EC as regards its period of application ([OJ L 345, 29.12.2011, p. 17](#)).
- (4) Council Decision No 1413/2013/EU of 17 December 2013 amending Decision 2002/546/EC as regards its period of application ([OJ L 353, 28.12.2013, p. 13](#)).
- (5) Council Decision No 377/2014/EU of 12 June 2014 on the AIEM tax applicable in the Canary Islands ([OJ L 182, 21.6.2014, p. 4](#)).

**Changes to legislation:**

There are currently no known outstanding effects for the Council Decision (EU) 2020/1792.