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COUNCIL IMPLEMENTING DECISION (EU) 2024/3216

of 10 December 2024

authorising France to apply reduced rates of taxation to electricity directly supplied to stationary aircraft at aerodromes open to public air traffic

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity [1], and in particular Article 19 thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) By letter of 11 April 2022, France sought authorisation to apply a reduced rate of taxation to electricity directly supplied to stationary aircraft at aerodromes open to public air traffic, pursuant to Article 19 of Directive 2003/96/EC. The French authorities provided additional information on 25 October 2022 and 7 August 2023. Further information was sent by the French authorities on 30 October 2023, 7 November 2023, 27 December 2023 and 18 April 2024. The authorisation sought should apply until 31 December 2028.

(2) According to the French authorities, through the reduced rates of taxation that it intends to apply, France's objective is to promote further the deployment and use of electricity supplied through the electricity grid. The use of such electricity is considered to be an environmentally less harmful way to meet the electricity needs of stationary aircraft at aerodromes open to public air traffic than the use by those aircraft of fossil fuels for internal power generation.

(3) In so far as the use of electricity supplied through the electricity grid reduces the emission of greenhouse gases and other air pollution that would otherwise be produced by internal power generation on aircraft, it contributes to improving air quality and reducing noise pollution. The measure is therefore expected to contribute to the environmental, health and climate policy objectives of the European Union.

(4) Allowing France to apply reduced rates of taxation to electricity supplied through the electricity grid does not go beyond what is necessary, since on-board electricity production will remain the more competitive alternative in most cases. For the same reason, and because of the technology's current level of market penetration, which is relatively low, the measure is unlikely to lead to significant distortions of competition during its period of application, and will thus not negatively affect the proper functioning of the internal market.

(5) France should therefore be authorised to apply the reduced rates of taxation as requested, with effect from 1 January 2025.

(6) Pursuant to Article 19(2) of Directive 2003/96/EC, each authorisation granted under that provision is to be limited in time. However, in order not to undermine future general developments of the existing legal framework, it is appropriate to provide that, should the Council, acting on the basis of Article 113 or any other relevant provision of the Treaty on the Functioning of the European Union, introduce a modified general system for the taxation of energy products and electricity to which this authorisation would not be adapted, this authorisation should cease to apply.

(7) This Decision is without prejudice to the application of Union rules regarding State aid,

HAS ADOPTED THIS DECISION:

Article 1

France is authorised to apply reduced rates of taxation to electricity directly supplied through the electricity grid to stationary aircraft at aerodromes open to public air traffic, provided that the minimum levels of taxation referred to in Article 10(1) of Directive 2003/96/EC are respected.

[1] OJ L 283, 31.10.2003, p. 51.

Article 2

This Decision shall apply from 1 January 2025 until 31 December 2028.

However, in the event that the Council, acting on the basis of Article 113 or any other relevant provision of the Treaty on the Functioning of the European Union, introduces a modified general system for the taxation of energy products and electricity with which the authorisation granted in Article 1 of this Decision would not be compatible, this Decision shall cease to apply on the day on which that modified general system become applicable.

Article 3

This Decision shall take effect on the date of its notification.

Article 4

This Decision is addressed to the French Republic.

Done at Brussels, 10 December 2024.

For the Council

The President

VARGA M.