

EN
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Answer given by Mr Šemeta
on behalf of the Commission
(12.8.2013)

1. If the free zone of a port involves tax incentives for certain undertakings or the production of certain goods, this may involve state aid which requires notification from the Member State to the Commission for approval. At present, the Commission is not aware of the existence and has not been notified of any such tax incentives.
2. All operations which may be carried out in the Free Zone of Trieste must be in line with the customs provisions.

By virtue of Articles 156 and 160 of the Council Directive 2006/112/EC of 28 November 2006¹ Member States can through their national legislation and under their responsibility regarding correct application, exempt from VAT the supply of goods which are intended to be placed under free zones and the supply of goods or services carried out therein.

Member States are free to organise their system to collect amounts due to them by citizens provided they comply with the general rules of the Treaties, and in particular that they do not discriminate against cross-border situations.

The Commission is not aware of any violation of EU law in this specific context.

3. In the EU operators are free to choose the port of call they consider as most appropriate for conducting their shipping operations. At the same time the EU fully supports the objective of providing transport services in a sustainable way and minimizing the negative externalities linked to transport modes. The EU White Paper for Transport² furthermore sets as a general goal to increasingly shift road freight over 300 km to other modes such as rail or waterborne transport. A complete overview of the Commission's initiatives in that regard can be found in the web-site of the Commission's Directorate general for mobility and transport³.

¹ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, OJ L 347, 11.12.2006.

² COM/2011/0144 final

³ http://ec.europa.eu/transport/index_en.htm