

**Question for written answer P-003786/2013  
to the Commission  
Rule 117  
Debora Serracchiani (S&D)**

Subject: Free zone status for the port of Koper

Stanko Stepišnik, the Slovene Minister for Economic Development, the Chair of the Koper port governing board and the Mayor of Koper have recently signed an agreement to encourage the expansion and improvement of port facilities in line with economic growth in Slovenia as a whole. In practice, this means that the Koper municipal authorities will not oppose extension of the first loading dock (for container vessels) within the port, while the Chair of the port governing board will guarantee the necessary spaces and push for the construction of a new passenger terminal. The Minister for Economic Development in turn will seek to boost growth throughout the region and consider the possibility of granting extensive free zone status to this coastal municipality.

On the one hand, under Articles 156 and 160 of Council Directive 2006/112/EC of 28 November 2006,<sup>1 2</sup> Member States may, under their national legislations and on their own responsibility regarding the correct application thereof, exempt from VAT the supply of goods which are intended to be placed in a free zone and the supply of goods and services carried out in such locations. On the other hand, if the establishment of free zones involves tax incentives or other advantages constituting State aid, this can only be authorised by the Commission if it contributes to objectives serving the common interest and does not unduly distort competition and trade.

The granting of free zone status to Koper would lead to harmful tax competition and the resulting tax concessions could result in distortions affecting other Member States or areas adjoining Slovenia.

In view of this:

Can the Commission indicate whether, notwithstanding the serious economic and social crisis afflicting Europe, Slovenia should be allowed to accord Koper free zone status with a view to securing competitive advantages?

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<sup>1</sup> Council Directive 2006/112/EC of 28 November 2006 on the Common System of Value Added Tax, OJ L 347, 11.12.2006.

<sup>2</sup> <http://www.europarl.europa.eu/sides/getAllAnswers.do?reference=E-2012-006217&language=IT#def1>