



Council of the  
European Union

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### **LEGISLATIVE ACTS AND OTHER INSTRUMENTS**

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Subject: COUNCIL IMPLEMENTING DECISION authorising Belgium to apply a reduced rate of taxation to electricity directly supplied to vessels berthed in ports, in accordance with Article 19 of Directive 2003/96/EC

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**COUNCIL IMPLEMENTING DECISION (EU) 2026/...**

**of ...**

**authorising Belgium to apply a reduced rate of taxation  
to electricity directly supplied to vessels berthed in ports,  
in accordance with Article 19 of Directive 2003/96/EC**

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<sup>1</sup>, and in particular Article 19(1) thereof,

Having regard to the proposal from the European Commission,

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<sup>1</sup> OJ L 283, 31.10.2003, p. 51, ELI: <http://data.europa.eu/eli/dir/2003/96/oj>.

Whereas:

- (1) By letter of 8 January 2026, Belgium sought authorisation to apply a reduced rate of taxation to electricity directly supplied to vessels, other than private pleasure craft, berthed in ports ('shore-side electricity'), in accordance with Article 19 of Directive 2003/96/EC.
- (2) With the reduced rate of taxation it intends to apply, Belgium aims to promote the use of shore-side electricity. The use of such electricity is considered to be a less environmentally harmful way of satisfying the electricity needs of vessels berthed in ports than the burning of bunker fuels by those vessels.
- (3) Insofar as the use of shore-side electricity avoids emissions of air pollutants originating from the burning of bunker fuels by vessels berthed in ports, it improves local air quality in port cities. Given the carbon intensity of electricity generation in Belgium, the use of shore-side electricity instead of electricity generated by burning bunker fuels is also expected to reduce CO<sub>2</sub> emissions, other air pollutants and noise. The application of the reduced rate of taxation to shore-side electricity is therefore expected to contribute to the environmental, health and climate policy objectives of the Union.

- (4) Allowing Belgium to apply a reduced rate of taxation to shore-side electricity does not go beyond what is necessary to increase the use of such electricity, since on-board generation of electricity will remain the more competitive alternative in most cases. For the same reason, and because of the current relatively low degree of market penetration of the relevant technology, the application of that reduced rate of taxation is unlikely to lead to significant distortions in competition during its period of application and will therefore not negatively affect the proper functioning of the internal market.
- (5) In accordance with Article 19(2) of Directive 2003/96/EC, each authorisation granted under Article 19(1) of that Directive is to be strictly limited in time. In order to ensure that the authorisation period is sufficiently long so as not to discourage relevant economic operators from making the necessary investments, it is appropriate to grant the authorisation requested for a six-year period. However, that authorisation should cease to apply from the date of application of any general provisions on tax advantages for shore-side electricity that would be adopted by the Council under Article 113 or any other relevant provision of the Treaty on the Functioning of the European Union, should such provisions become applicable during the period of authorisation.
- (6) This Decision is without prejudice to the application of Union rules regarding State aid,

HAS ADOPTED THIS DECISION:

### *Article 1*

Belgium is authorised to apply a reduced rate of taxation to electricity directly supplied to vessels, other than private pleasure craft, berthed in ports, provided that the minimum levels of taxation referred to in Article 10 of Directive 2003/96/EC are respected.

### *Article 2*

This Decision shall apply from 1 January 2027 to 31 December 2032.

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 becomes applicable.

### *Article 3*

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

*Article 4*

This Decision is addressed to the Kingdom of Belgium.

Done at ..., ...

*For the Council*

*The President*

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