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**COUNCIL IMPLEMENTING DECISION (EU) 2020/1436**

**of ► C1 7 October 2020 ◀**

**authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC**

(OJ L 331, 12.10.2020, p. 30)

Corrected by:

► **C1** Corrigendum, OJ L 342, 16.10.2020, p. 31 (2020/1436)

**COUNCIL IMPLEMENTING DECISION (EU) 2020/1436****of ►C1 7 October 2020 ◄****authorising Germany to apply a reduced rate of taxation to electricity directly provided to vessels at berth in a port, in accordance with Article 19 of Directive 2003/96/EC***Article 1*

Germany is authorised to apply a reduced rate of taxation to electricity directly supplied to vessels, other than private pleasure craft, at berth in a port ('shore-side electricity'), 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 17 July 2020 until 31 December 2025.

However, 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, adopt any general provisions on tax advantages for shore-side electricity, this Decision shall cease to apply on the day on which those general provisions become applicable.

*Article 3*

This Decision is addressed to the Federal Republic of Germany.