ANNEX

Information to be included in the report referred to in Article 4

1. Estimated additional costs. Information shall be provided for each type of rum (‘agricole rum’ and ‘sucrerie rum’) benefiting from the reduced rate of concerned indirect taxes. The French authorities shall complete Table 1 with at least the following information, where such information is available. The information provided in the table shall be sufficient to evaluate the additional cost faced by the producers in the French outermost regions.

Table 1

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|  | Guadeloupe (EUR) | French Guiana (EUR)  | Martinique (EUR) |  Réunion (EUR) | Notes2 |
| Sugar cane price (per 100 kg) |  |  |  |  |  |
| Molasses price (per 100 kg) |  |  |  |  |  |
| Freight cost (per kg) |  |  |  |  |  |
| Workforce (per hectolitre of pure alcohol (hlpa)) |  |  |  |  |  |
| Other inputs (per hpla) |  |  |  |  |  |
| Depreciation costs |  |  |  |  |  |
| Compliance costs |  |  |  |  |  |
| Other costs1 |  |  |  |  |  |

Notes to the Table:

1. Provide information on water, energy and waste-related costs, other relevant costs.
2. Provide information on all the specifications and clarifications underpinning the calculation methods.
3. Other subsidies. The French authorities shall complete Table 2, listing all other aid and support measures addressing the additional operating costs of economic operators linked to the outermost region status.

Table 2

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Aid / support measure1 | Period2  | Target sector3 | Budget amount in EUR4 | Annual expenditure, in EUR (2019-2024)5 | Share of the budget attributable to additional costs compensation6  | Estimated number of beneficiary firms7  | Notes8 |
| [list] |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Notes to the Table:

1. Provide information on the identification and the type of measure (programme, State aid number etc.).
2. Provide information on years covered by the measure.
3. Provide information only for sector-oriented measures.
4. Provide information on the overall budget of the measure and the sources of funding.
5. Provide information on actual expenditure year by year in the monitoring period (2019-2024), where available.
6. Provide approximate estimation, in % of the overall budget.
7. Provide approximate estimation, where feasible.
8. Provide any comments and clarifications.
9. Impact on public budget. The French authorities shall complete Table 3 providing the total amount (in EUR) of tax not collected because of the tax differentials applied.

Table 3.

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Foregone tax revenue |  |  |  |  |  |  |

1. Impact on overall economic performance. The French authorities shall complete Table 4 providing any data demonstrating the impact of the reduced rate of concerned indirect taxes on the socio-economic development of the outermost regions. The indicators required in the Table refer to the performance of the rum sector compared to the general performance in the regional economy. If some of the indicators are not available, alternative reporting data shall be included on the overall socio-economic performance of the outermost regions.

Table 4

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Year1 | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 | Notes2 |
| Regional gross value added  |  |  |  |  |  |  |  |
| In the rum sector |  |  |  |  |  |  |  |
| In the cane-sugar-rum sector |  |  |  |  |  |  |  |
| Employment in local distilleries |  |  |  |  |  |  |  |
| Employment in the cane-sugar-rum sector |  |  |  |  |  |  |  |
| Unemployment rate |  |  |  |  |  |  |  |
| Number of active enterprises  |  |  |  |  |  |  |  |
| Number of rum producers (including SMEs) |  |  |  |  |  |  |  |
| Sugarcane cultivation area (ha) |  |  |  |  |  |  |  |
| Price level index – mainland France |  |  |  |  |  |  |  |
| Price level index - regions |  |  |  |  |  |  |  |
| Number of tourists - regions |  |  |  |  |  |  |  |
| Number of tourists - distilleries |  |  |  |  |  |  |  |

Notes to the Table:

1. the information may not be available for all the years listed
2. provide comments and clarifications as deemed relevant
3. Specifications of the regime. The French authorities shall complete Table 5 for each type of rum (‘agricole rum’ and ‘sucrerie rum’) and by region (Guadeloupe, French Guiana, Martinique and Réunion). If some of the indicators are not available, alternative reporting data shall be included on the specifications of the regime.

Table 5

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Quantity (in hlpa) | 2019 | 2020 | 2021 | 2022 | 2023 | 2024 |
| Rum production  |  |  |  |  |  |  |
| Traditional rum production |  |  |  |  |  |  |
| Local sales of rum  |  |  |  |  |  |  |
| Rum dispatched to the mainland  |  |  |  |  |  |  |
| Traditional rum dispatched to the mainland France |  |  |  |  |  |  |
| Traditional rum dispatched under the derogation  |  |  |  |  |  |  |
| Rum dispatched to other Member States  |  |  |  |  |  |  |
| Rum exported to third countries  |  |  |  |  |  |  |
| Rum as a percentage of total extra OR-exports (%) |  |  |  |  |  |  |
| Share of French traditional rum in the French mainland rum market (%) |  |  |  |  |  |  |
| Rum market growth rate in the French mainland (%) |  |  |  |  |  |  |
| Spirits market growth rate in the French mainland (%) |  |  |  |  |  |  |

1. Irregularities. The French authorities shall provide information on any investigations on administrative irregularities, evasion of the indirect taxes concerned, smuggling of the alcoholic products concerned in the context of the application of the authorisation. Provide detailed information, including at least information on the nature of the case, value and time period.

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1. Complaints. The French authorities shall provide information on whether the local, regional, or national authorities have received any complaints concerning the application of the authorisation, either by beneficiaries or by non-beneficiaries.

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