

Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (repealed)

CHAPTER I

RELIEF FROM IMPORT DUTY

TITLE I

PERSONAL PROPERTY BELONGING TO NATURAL PERSONS TRANSFERRING THEIR NORMAL PLACE OF RESIDENCE FROM A THIRD COUNTRY TO THE COMMUNITY

Article 2

Subject to Articles 3 to 10, personal property imported by natural persons transferring their normal place of residence from a third country to the customs territory of the Community shall be admitted free of import duties.

Article 3

The relief shall be limited to personal property which:

- (a) except in special cases justified by the circumstances, has been in the possession of and, in the case of non-consumable goods, used by the person concerned at his former normal place of residence for a minimum of six months before the date on which he ceases to have his normal place of residence in the third country of departure;
- (b) is intended to be used for the same purpose at his new normal place of residence.

In addition, Member States may make relief conditional upon such property having borne, either in the country of origin or in the country of departure, the customs and/or fiscal charges to which it is normally liable.

Article 4

Relief may be granted only to persons whose normal place of residence has been outside the ^{F1}customs territory of the Community for a continuous period of at least 12 months.

However, the competent authorities may grant exceptions to the rule in the first paragraph provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community] for a continuous period of at least 12 months.

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 5

No relief shall be granted for:

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Article 6

Except in special cases, relief shall be granted only in respect of personal property entered for free circulation within 12 months from the date of establishment, by the person concerned, of his normal place of residence in the customs territory of the Community.

The personal property may be released for free circulation in several separate consignments within the period referred to in the preceding paragraph.

Article 7

1 Until 12 months have elapsed from the date on which its entry for free circulation was accepted, personal property which has been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2 Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the property concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of property and the customs value ascertained or accepted on that date by the competent authorities.

Article 8

1 By way of derogation from the first paragraph of Article 6, relief may be granted in respect of personal property entered for free circulation before the person concerned establishes his normal place of residence in the customs territory of the Community, provided that he undertakes actually to establish his normal place of residence there within a period of six months. Such undertaking shall be accompanied by a security, the form and amount of which shall be determined by the competent authorities.

2 Where use is made of the provisions of paragraph 1, the period laid down in Article 3 (a) shall be calculated from the date on which the personal property is brought into the customs territory of the Community.

Article 9

1 Where, owing to occupational commitments, the person concerned leaves the third country where he had his normal place of residence without simultaneously establishing his normal place of residence in the customs territory of the Community, although having the intention of ultimately doing so, the competent authorities may authorize duty-free admission of the personal property which he transfers into the said territory for this purpose.

2 Duty-free admission of the personal property referred to in paragraph 1 shall be granted in accordance with the conditions laid down in Articles 2 to 7, on the understanding that:

- a the periods laid down in Article 3 (a) and the first paragraph of Article 6 shall be calculated from the date on which the personal property is brought into the customs territory of the Community;

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

- b the period referred to in Article 7 (1) shall be calculated from the date when the person concerned actually establishes his normal place of residence in the customs territory of the Community.

3 Duty-free admission shall also be subject to an undertaking from the person concerned that he will actually establish his normal place of residence in the customs territory of the Community within a period laid down by the competent authorities in keeping with the circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 10

The competent authorities may derogate from Articles 3 (a) and (b), 5 (c) and (d) and 7, when a person has to transfer his normal place of residence from a third country to the customs territory of the Community as a result of exceptional political circumstances.

TITLE II

GOODS IMPORTED ON THE OCCASION OF A MARRIAGE

Article 11

1 Subject to Articles 12 to 15, trousseaux and household effects, whether or not new, belonging to a person transferring his or her normal place of residence from a third country to the customs territory of the Community on the occasion of his or her marriage, shall be admitted free of import duties.

[^{F12} Subject to the same conditions, presents customarily given on the occasion of a marriage, which are received by a person fulfilling the conditions laid down in paragraph 1 from persons having their normal place of residence in a third country shall also be admitted free of import duties. The value of each present admitted duty-free may not, however, exceed 1 000 ECU.]

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 12

The relief referred to in Article 11 may be granted only to persons:

- (a) whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least 12 months. However, derogations from this rule may be granted provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least 12 months;
- (b) who produce evidence of their marriage.

Article 13

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Article 14

1 Save in exceptional circumstances, relief shall be granted only in respect of goods entered for free circulation:

- not earlier than two months before the date fixed for the wedding (in this case the relief shall be subject to the lodging of appropriate security, the form and amount of which shall be determined by the competent authorities), and
- not later than four months after the date of the wedding.

2 The goods referred to in Article 11 may be released for free circulation in several separate consignments within the period referred to in paragraph 1 above.

Article 15

1 Until 12 months have elapsed from the date on which their entry for free circulation was accepted, goods which have been admitted duty-free under Article 11 may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2 Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE III

PERSONAL PROPERTY ACQUIRED BY INHERITANCE

Article 16

1 Subject to Articles 17 to 19, personal property acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community shall be admitted free of import duties.

2 For the purposes of paragraph 1, 'personal property' means all the property referred to in Article 1 (2) (c) constituting the estate of the deceased.

Article 17

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco and tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) stocks of raw materials and finished or semi-finished products;
- (f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

Article 18

1 Relief shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2 The personal property may be imported in several separate consignments within the period referred to in paragraph 1.

Article 19

Articles 16 to 18 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Community.

TITLE IV

HOUSEHOLD EFFECTS FOR FURNISHING A SECONDARY RESIDENCE

Article 20

Subject to the provisions of Articles 21 to 24, household effects imported by a natural person having his normal place of residence outside the Community for the purpose of furnishing a secondary residence in the customs territory of the Community shall be admitted free of import duties.

Article 21

The relief shall be limited to household effects which:

- (a) except in special cases justified by the circumstances, have been owned and used by the person concerned for a minimum of six months before the date on which the household effects in question were exported;
- (b) are appropriate both by nature and by quantity to the normal furnishings of the said secondary residence.

Article 22

Relief shall be granted only to persons who:

- (a) have had their normal place of residence outside the [F¹customs territory of the Community] for a continuous period of at least 12 months;
- (b) are the owners of the secondary residence in question or have rented it for not less than two years; and
- (c) undertake not to let this secondary residence to third parties while they or their families are absent.

Relief may be limited to one occasion for one and the same secondary residence.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Textual Amendments

- F1** Substituted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

Article 23

The grant of relief may be made subject to the establishment of a guarantee to ensure payment of any customs debt which may arise pursuant to Article 24.

Article 24

1 Hire or transfer of the secondary residence to a third person before the expiry of a period of two years from the date of acceptance of the entry for free circulation of the household effects shall entail payment of the relevant import duties on them, at the rate applying on the date of such hire or transfer, on the basis of the type of effects and the customs value ascertained or accepted on that date by the competent authorities.

Nevertheless, the relief shall continue to apply if the household effects concerned are used to furnish a new secondary residence, provided that the provisions of Article 22 (b) and (c) are respected.

2 Any loan, giving as security, hiring out or transfer, whether for a consideration or free of charge, of the household effects themselves to a third person before the expiry of a period of two years from the date of acceptance of their entry for free circulation shall likewise entail payment of the relevant duties under the same conditions as those referred to in the first subparagraph of paragraph 1.

This period may be extended up to 10 years for valuable household effects.

TITLE V

SCHOOL OUTFITS, SCHOLASTIC MATERIALS AND OTHER SCHOLASTIC HOUSEHOLD EFFECTS

Article 25

1 Outfits, scholastic materials and household effects representing the usual furnishings for a student's room and belonging to pupils or students coming to stay in the customs territory of the Community for the purpose of studying there and intended for their personal use during the period of their studies shall be admitted free of import duties.

- 2 For the purposes of paragraph 1:
- a 'pupil or student' means any person enrolled in an educational establishment in order to attend full-time the courses offered therein;
 - b 'outfit' means underwear or household linen as well as clothing, whether or not new;
 - c 'scholastic materials' means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

Article 26

Relief shall be granted at least once per school year.

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

TITLE VI

CONSIGNMENTS OF NEGLIGIBLE VALUE

[^{F2}Article 27

Subject to Article 28, any consignments made up of goods of negligible value dispatched direct from a third country to a consignee in the Community shall be admitted free of import duties.

‘Goods of negligible value’ means goods the intrinsic value of which does not exceed a total of ECU 22 per consignment.]

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 28

The relief shall not apply to the following:

- (a) alcoholic products;
- (b) perfumes and toilet waters;
- (c) tobacco or tobacco products.

[^{F1}TITLE VII

CONSIGNMENTS SENT BY ONE PRIVATE INDIVIDUAL TO ANOTHER

Article 29

1 Subject to Articles 30 and 31, goods contained in consignments sent from a third country by a private individual to another private individual living in the customs territory of the Community shall be admitted free of import duties, provided that such importations are not of a commercial nature.

The relief provided for under this paragraph shall not apply to goods in consignments sent from the island of Heligoland.

2 For the purposes of paragraph 1, imported consignments are ‘not of a commercial nature’ if they:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial intent,
- are sent to the consignee by the consignor free of payment of any kind.

Article 30

The relief referred to in Article 29 (1) shall apply to a value of 45 ECU per consignment, including the value of goods referred to in Article 31.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Where the total value per consignment of two or more items exceeds the amount referred to in the first subparagraph, relief up to that amount shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 31

The relief referred to in Article 29 (1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

- (a) tobacco products:
 - 50 cigarettes, or
 - 25 cigarillos (cigars of a maximum weight of three grams each), or
 - 10 cigars, or
 - 50 grams of smoking tobacco, or
 - a proportional assortment of these different products;
- (b) alcohols and alcoholic beverages:
 - distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or
 - distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products and
 - still wines: two litres;
- (c) perfumes: 50 grams, or
toilet waters: 0,25 litre.]

TITLE VIII

CAPITAL GOODS AND OTHER EQUIPMENT IMPORTED ON THE TRANSFER OF ACTIVITIES FROM A THIRD COUNTRY INTO THE COMMUNITY

Article 32

1 Without prejudice to the measures in force in the Member States with regard to industrial and commercial policy, and subject to Articles 33 to 37, the capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the Community in order to carry on a similar activity there, shall be admitted free of import duties.

Where the undertaking transferred is an agricultural holding, its livestock shall also be admitted free of import duties.

2 For the purposes of paragraph 1, 'undertaking' means an independent economic unit of production or of the service industry.

Article 33

Relief shall be limited to capital goods and other equipment which:

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- (a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months before the date on which the undertaking ceased to operate in the third country from which it has transferred its activities;
- (b) are intended to be used for the same purposes after the transfer;
- (c) are appropriate to the nature and size of the undertaking in question.

Article 34

No relief shall be granted to undertakings the transfer of which into the customs territory of the Community is consequent upon or is for the purpose of merging with, or being absorbed by, an undertaking established in the customs territory of the Community, without a new activity being set up.

Article 35

No relief shall be granted for:

- (a) means of transport which are not of the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

Article 36

Except in special cases justified by the circumstances, the relief referred to in Article 32 shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the third country of departure.

Article 37

1 Until 12 months have elapsed from the date on which their entry for free circulation was accepted, capital goods and other equipment which have been admitted duty-free may not be lent, given as security, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

This period may be extended to up to 36 months as concerns hiring out or transfer where there is a risk of abuse.

2 Any loan, giving as security, hiring out or transfer before the expiry of the period referred to in paragraph 1 shall entail payment of the relevant import duties on the goods concerned, at the rate applying on the date of such loan, giving as security, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 38

Articles 32 to 37 shall apply *mutatis mutandis* to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profitmaking activity who transfer this activity from a third country into the customs territory of the Community.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

TITLE IX

PRODUCTS OBTAINED BY COMMUNITY FARMERS ON PROPERTIES LOCATED IN A THIRD COUNTRY

Article 39

1 Subject to Articles 40 and 41, agricultural, stock-farming, bee-keeping, horticultural and forestry products from properties located in a third country adjoining the customs territory of the Community, which are operated by agricultural producers having their principal undertaking within the said customs territory and adjacent to the third country concerned shall be admitted free of import duties.

2 To benefit from the provisions of paragraph 1, stock-farming products must be derived from animals which originated in the Community or have entered into free circulation therein.

Article 40

Relief shall be limited to products which have not undergone any treatment other than that which normally follows their harvest or production.

Article 41

Relief shall be granted only for products brought into the customs territory of the Community by the agricultural producer or on his behalf.

Article 42

Articles 39 to 41 shall apply *mutatis mutandis* to the products of fishing or fish-farming activities carried out in the lakes or waterways bordering a Member State and a third country by Community fishermen and to the products of hunting activities carried out on such lakes or waterways by Community sportsmen.

TITLE X

SEEDS, FERTILIZERS AND PRODUCTS FOR THE TREATMENT OF SOIL AND CROPS IMPORTED BY AGRICULTURAL PRODUCERS IN THIRD COUNTRIES FOR USE IN PROPERTIES ADJOINING THOSE COUNTRIES

Article 43

Subject to Article 44, seeds, fertilizers and products for treatment of soil and crops, intended for use on property located in the customs territory of the Community adjoining a third country and operated by agricultural producers having their principal undertaking within the said third country and adjacent to the customs territory of the Community, shall be admitted free of import duties.

Article 44

1 Relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.

2 It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the agricultural producer or on his behalf.

3 Member States may make relief conditional upon the granting of reciprocal treatment.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

TITLE XI

GOODS CONTAINED IN TRAVELLERS' PERSONAL LUGGAGE

Article 45

1 Subject to Articles 46 to 49, goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are of a non-commercial nature.

2 For the purposes of paragraph 1:

- a 'personal luggage' means the whole of the luggage which a traveller is in a position to submit to the customs authorities on his arrival in the ^[F1]customs territory of the Community, as well as any luggage submitted to this same authority at a later date, provided that evidence can be produced to prove that it was registered, at the time of the traveller's departure, as accompanied luggage with the company which transported it into the customs territory of the Community] from the third country of departure.

Without prejudice to Article 112 (1) (b), portable containers holding fuel shall not constitute personal luggage;

- b 'imports of a non-commercial nature' means imports which:
- are of an occasional nature, and
 - consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods should not be such as might indicate that they are being imported for commercial reasons.

Textual Amendments

- F1** Substituted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

Article 46

^[F1] The relief referred to in Article 45 (1) shall, in respect of the goods listed below, apply subject to the following quantitative limits per traveller:

- a tobacco products:
- 200 cigarettes, or
 - 100 cigarillos (cigars of a maximum weight of three grams each), or
 - 50 cigars, or
 - 250 grams of smoking tobacco, or
 - a proportional assortment of these different products;
- b alcohols and alcoholic beverages:
- distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or
 - distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: two litres, or a proportional assortment of these different products and
 - still wines: two litres;

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- c perfumes: 50 grams and
toilet waters: 0,25 litre;
- d medicinal products:
the quantity required to meet travellers' personal needs.]

2 No relief for the goods referred to in paragraph 1 (a) and (b) shall be granted to travellers under 17 years old.

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

[^{F3} Article 47

The relief referred to in Article 45 shall be granted up to a total value of ECU 175 per traveller to goods other than those listed in Article 46.

However, Member States may reduce this amount to ECU 90 for travellers under 15 years of age.]

Textual Amendments

- F3** Substituted by [Council Regulation \(EC\) No 355/94 of 14 February 1994 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

[^{F4} Article 47a

1 By way of derogation from the first subparagraph of Article 47, Spain is hereby authorized to apply, until 31 December 2000, a relief of ECU 600 for imports of the goods in question from Ceuta and Melilla entering customs territory as defined with regard to Spain in the fourth indent of Article 3 (1) of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code⁽¹⁾.

2 By way of derogation from the second subparagraph of Article 47, Spain shall have the option of reducing that relief to ECU 150 for travellers under 15 years of age.]

Textual Amendments

- F4** Inserted by [Council Regulation \(EC\) No 355/94 of 14 February 1994 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

[^{F5} Article 47b

By way of derogation from the values set out in Article 47, Finland shall be authorised until 31 December 2005 to apply a quantitative limit of not less than 6 litres for duty-free imports of beer.]

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Textual Amendments

- F5** Inserted by [Council Regulation \(EC\) No 1671/2000 of 20 July 2000 amending Regulation \(EEC\) No 918/83 as regards a temporary derogation for duty-free imports of beer into Finland.](#)

Article 48

Where the total value per traveller of two or more items exceeds the amounts referred to in Article 47, relief up to those amounts shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 49

1 Member States may reduce the value and/or the quantities of goods allowed to enter duty-free if they are imported by:

- persons residing in the frontier zone,
- frontier workers,
- the crews of means of transport used between third countries and the Community.

These restrictions shall not apply where persons having their residence in the frontier zone prove that they are not returning from the frontier zone of the adjacent third country. They shall, however, still apply to frontier workers and to the crew of means of transport used between third countries and the Community where they import goods when travelling in the course of their work.

2 For the purposes of applying the provisions of paragraph 1:

- ‘frontier zone’ means, without prejudice to existing conventions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts, part of whose territory lies within the zone, shall also be considered to be part of this frontier zone,^[F6] Member States may grant exemptions therefrom,]
- ‘frontier worker’ means any person whose normal activities require that he should go to the other side of the frontier on his work days.

Textual Amendments

- F6** Inserted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

TITLE XII

EDUCATIONAL, SCIENTIFIC AND CULTURAL MATERIALS; SCIENTIFIC INSTRUMENTS AND APPARATUS

Article 50

The educational, scientific and cultural materials listed in Annex I shall be admitted free of import duties whoever the consignee and whatever the intended use of such materials may be.

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

Article 51

The educational, scientific and cultural materials listed in Annex II shall be admitted free of import duties provided they are intended:

- either for public educational, scientific or cultural establishments or organizations,
- or for the establishments or organizations in the categories specified opposite each article in column 3 of the said Annex, on condition that they have been approved by the competent authorities of the Member States to receive such articles duty-free.

^[F2]Article 52

1 Subject to Articles 53, 54, 56, 57 and 58, scientific instruments and apparatus which are not included in Article 51 shall be admitted free of import duties when they are imported exclusively for non-commercial purposes.

2 The relief referred to in paragraph 1 shall be limited to scientific instruments and apparatus which are intended for:

- either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research,
- or private establishments principally engaged in education or scientific research and approved by the competent authorities of the Member States to receive such articles duty free.

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 53

The relief shall also apply to:

- (a) spare parts, components or accessories specifically suitable for scientific instruments or apparatus, provided that such spare parts, components or accessories are imported at the same time as such instruments or apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:
- which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the specific spare parts, components or accessories, or
 - which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories;
- (b) tools to be used for the maintenance, checking, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus:
- which have previously been admitted duty free, provided that such instruments or apparatus are still of a scientific nature at the time when relief is requested for the tools, or
 - which would be entitled to relief at the time when such relief is requested for the tools.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 54

For the purposes of Articles 52 and 53:

- ‘scientific instrument or apparatus’ means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities,
- ‘imported for non-commercial purposes’ shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes.]

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

^{F7}*Article 55*

Textual Amendments

- F7** Deleted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

^{F2}*Article 56*

If necessary, certain instruments or apparatus may, in accordance with the procedure laid down in Article 143 (2) and (3), be excluded from entitlement to relief, where it is found that duty-free admission of such instruments or apparatus is detrimental to the interests of Community industry in the production sector concerned.

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 57

1 The articles referred to in Article 51 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 53, 54 and 56 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2 Should an article be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 51 or 52 (2), the relief shall continue to be granted provided the establishment or organisation uses the article, instrument or apparatus for purposes which confer the right to such relief.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.]

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 58

1 Establishments or organizations referred to in Articles 51 and 52 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2 Articles remaining in the possession of establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Articles used by the establishment or organization benefiting from the relief for purposes other than those provided for in Articles 51 and 52 shall be liable to the relevant import duties calculated as applicable on the date on which they are put to another use, on the basis of the type of articles and the customs value ascertained or accepted on that date by the competent authorities.

Article 59

Articles 56, 57 and 58 shall apply *mutatis mutandis* to the products referred to in Article 53.

^{F8}Article 59a

1 Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organization based outside the Community shall be admitted free of import duties.

- 2 The relief shall be granted provided the equipment:
- a is intended for use by or with the agreement of the members or representatives of the establishments and organizations referred to in paragraph 1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved for that purpose by the competent authorities of the Member States;
 - b remains the property of a natural or legal person resident outside the Community during its stay in the customs territory of the Community.

3 Within the meaning of this Regulation:

- equipment is taken to mean instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research,

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

- equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be ‘imported for non-commercial purposes’.

Textual Amendments

- F8** Inserted by [Council Regulation \(EEC\) No 4235/88 of 21 December 1988 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from duty.](#)

Article 59b

1 Equipment referred to in Article 59a which has been admitted duty-free in accordance with the conditions laid down in the said Article may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2 Should equipment be lent, hired out or transferred to an establishment or organization entitled to benefit from relief pursuant to Article 59a, the relief shall continue to be granted provided the establishment or organization uses the equipment for purposes which confer the right to such relief.

In other cases, and without prejudice to the application of Articles 52 and 53, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.

3 Establishments or organizations referred to in Article 59a (1) which no longer fulfil the conditions to qualify for relief or which are proposing to use equipment admitted duty-free for purposes other than those provided for by that Article shall so inform the competent authorities.

4 Equipment used by establishments or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of article and the customs value ascertained or accepted on that date by the competent authorities.

Without prejudice to Articles 52 and 53, equipment used by the establishment or organization benefiting from the relief for purposes other than those provided for in Article 59a shall be liable to the relevant import duties calculated as applicable on the date on which it is put to another use, on the basis of the type of equipment and the customs value ascertained or accepted on that date by the competent authorities.]

Textual Amendments

- F8** Inserted by [Council Regulation \(EEC\) No 4235/88 of 21 December 1988 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from duty.](#)

TITLE XIII

LABORATORY ANIMALS AND BIOLOGICAL OR CHEMICAL SUBSTANCES INTENDED FOR RESEARCH

[^{F1}Article 60

- 1 Relief from import duties shall be granted in respect of:
- a animals specially prepared for laboratory use;

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

- b biological or chemical substances included in a list drawn up in accordance with the procedure laid down in Article 143 (2) and (3), which are imported exclusively for non-commercial purposes.
- 2 The relief referred to in paragraph 1 shall be limited to animals and biological or chemical substances which are intended for:
- either public establishments principally engaged in education or scientific research and those departments of public establishments which are principally engaged in education or scientific research, or
 - private establishments principally engaged in education or scientific research and authorized by the competent authorities of the Member States to receive such articles duty-free.
- 3 The list referred to in subparagraph 1 (b) may include only biological or chemical substances for which there is no equivalent production in the customs territory of the Community and which, on account of their specificity or degree of purity, are mainly or exclusively suited to scientific research.]

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

TITLE XIV

THERAPEUTIC SUBSTANCES OF HUMAN ORIGIN AND BLOOD-GROUPING AND TISSUE-TYPING REAGENTS

Article 61

- 1 Subject to Article 62, the following shall be admitted free of import duties:
- a therapeutic substances of human origin;
 - b blood-grouping reagents;
 - c tissue-typing reagents.
- 2 For the purposes of paragraph 1:
- ‘therapeutic substances of human origin’ means human blood and its derivatives (whole human blood, dried human plasma, human albumin and fixed solutions of human plasma protein, human immunoglobulin and human fibrinogen),
 - ‘blood-grouping reagents’ means all reagents, whether of human, animal, plant or other origin used for blood-type grouping and for the detection of blood incompatibilities,
 - ‘tissue-typing reagents’ means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 62

Relief shall be limited to products which:

- (a) are intended for institutions or laboratories approved by the competent authorities, for use exclusively for non-commercial medical or scientific purposes;

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- (b) are accompanied by a certificate of conformity issued by a duly authorized body in the third country of departure;
- (c) are in containers bearing a special label identifying them.

Article 63

Relief shall include the special packaging essential for the transport of therapeutic substances of human origin or blood-grouping or tissue-typing reagents and also any solvents and accessories needed for their use which may be included in the consignments.

[^{F6}[^{F2}TITLE XIVa

INSTRUMENTS AND APPARATUS INTENDED FOR MEDICAL RESEARCH, ESTABLISHING MEDICAL DIAGNOSES OR CARRYING OUT MEDICAL TREATMENT

Article 63a

1 Instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organization or by a private individual to health authorities, hospital departments or medical research institutions approved by the competent authorities of the Member States to receive such articles duty free, or which are purchased by such health authorities, hospitals or medical research institutions entirely with funds supplied by a charitable or philanthropic organization or with voluntary contributions, shall be admitted free of import duties, always provided that it is established that:

- a the donation of the instruments or apparatus in question does not conceal any commercial intent on the part of the donor;
- and
- b the donor is in no way connected with the manufacturer of the instruments or apparatus for which relief is requested.

2 The relief shall also apply, subject to the same conditions, to:

- a spare parts, components or accessories specifically suitable for the above instruments or apparatus, provided that these spare parts, components or accessories are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free;
- b tools to be used for the maintenance, checking, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as such instruments and apparatus or, where they are imported subsequently, that they can be identified as being intended for instruments or apparatus previously admitted duty free.

Article 63b

For the purposes of Article 63a, and in particular with regard to the instruments or apparatus and the recipient bodies referred to therein, Articles 56, 57 and 58 shall apply *mutatis mutandis*.]

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

TITLE XIVb

REFERENCE SUBSTANCES FOR THE QUALITY CONTROL OF MEDICINAL PRODUCTS

Article 63c

Consignments which contain samples of reference substances approved by the World Health Organization for the quality control of materials used in the manufacture of medicinal products and which are addressed to consignees authorized by the competent authorities of the Member States to receive such consignments free of duty shall be admitted free of import duties.]

TITLE XV

PHARMACEUTIC PRODUCTS USED AT INTERNATIONAL SPORTS EVENTS

Article 64

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organized in the customs territory of the Community, shall, within the limits necessary to meet their requirements throughout their stay in that territory, be admitted free of import duties.

TITLE XVI

GOODS FOR CHARITABLE OR PHILANTHROPIC ORGANIZATIONS: ARTICLES INTENDED FOR THE BLIND AND OTHER HANDICAPPED PERSONS

A.

For general purposes

Article 65

1 Subject to Articles 67 and 68, the following shall be admitted free of import duties, in so far as this does not give rise to abuses or major distortions of competition:

- a basic necessities imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities for distribution free of charge to needy persons;
- b goods of every description sent free of charge, by a person or an organization established in a third country, and without any commercial intent on the part of the sender, to State organizations or other charitable or philanthropic organizations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;
- c equipment and office materials sent free of charge, by a person or an organization established outside the [F1customs territory of the Community], and without any commercial intent on the part of the sender, to charitable or philanthropic organizations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic aims.

2 For the purposes of paragraph 1 (a), 'basic necessities' means those goods required to meet the immediate needs of human beings, e.g. food, medicine, clothing and bed-clothes.

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 66

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.

Article 67

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 68

1 The organization benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 65 for purposes other than those laid down in paragraph 1 (a) and (b) of that Article without prior notification to the competent authorities.

2 Should goods and equipment be lent, hired out or transferred to an organization entitled to benefit from relief pursuant to Articles 65 and 67, the relief shall continue to be granted provided the latter uses the goods and equipment for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Article 69

1 Organizations referred to in Article 65 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2 Goods and equipment remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

3 Goods and equipment used by the organization benefiting from the relief for purposes other than those provided for in Article 65 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

B.

For the benefit of handicapped persons

1. Articles for the use of the blind

Article 70

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex III, shall be admitted free of import duties.

Article 71

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV, shall be admitted free of import duties provided that they are imported by:

- either blind persons themselves for their own use,
- or institutions or organizations concerned with the education of or the provision of assistance to the blind, approved by the competent authorities of the Member States for the purpose of duty-free entry of these articles.

The relief referred to in the first paragraph shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

2. Articles for the use of other handicapped persons

[^{F2} Article 72

1 Articles specially designed for the education, employment or social advancement of physically or mentally handicapped persons other than blind persons shall be admitted free of import duties where they are imported:

- either by handicapped persons themselves for their own use;
- or by institutions or organizations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorized by the competent authorities of the Member States to receive such articles duty free.

2 The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported subsequently, that they can be identified as being intended for articles which were previously admitted duty free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 73

If necessary, certain articles may, in accordance with the procedure laid down in Article 143 (2) and (3), be excluded from entitlement to relief, where it is found that duty-free admission of such articles is detrimental to the interests of Community industry in the production sector concerned.]

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

^{F7}Article 74

Textual Amendments

- F7** Deleted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

3.Common provisions

[^{F2}Article 75

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in the first indent of Article 71 and the first indent of Article 72 (1), shall be subject to the condition that the provisions in force in the Member States enable the persons concerned to establish their status as blind or handicapped persons entitled to such relief.

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 76

1 Articles imported duty-free by the persons referred to in Articles 71 and 72 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

2 Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to Articles 71 and 72, the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 77

1 Articles imported by institutions or organizations eligible for relief in accordance with the conditions laid down in Articles 71 and 72 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organizations on a non-profit-making basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duties.

2 No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to a person, institution or organization entitled to benefit from relief pursuant to the first paragraph of Article 71 or Article 72 (1), the relief shall continue to be granted provided the person, institution or organization uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.]

Textual Amendments

- F2** Substituted by [Council Regulation \(EEC\) No 3357/91 of 7 November 1991 amending Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

Article 78

1 Institutions or organizations referred to in Articles 71 and 72 which cease to fulfil the conditions giving entitlement to duty-free admission, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2 Articles remaining in the possession of institutions or organizations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3 Articles used by the institution or organization benefiting from the relief for purposes other than those provided for in Articles 71 and 72 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

C.

For the benefit of disaster victims

Article 79

1 Subject to Articles 80 to 85, goods imported by State organizations or other charitable or philanthropic organizations approved by the competent authorities shall be admitted free of import duties where they are intended:

- a for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or
- b to be made available free of charge to the victims of such disasters, while remaining the property of the organizations in question.

2 Goods imported for free circulation by disaster-relief agencies in order to meet their needs during the period of their activity shall also be granted the relief referred to in paragraph 1, under the same conditions.

Article 80

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

Article 81

Granting of the relief shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the relief.

Pending notification of the Commission's decision, Member States affected by a disaster may authorize the suspension of any import duties chargeable on goods imported for the purposes described in Article 79, subject to an undertaking by the importing organization to pay such duties if relief is not granted.

Article 82

Relief shall be granted only to organizations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

Article 83

1 The organizations benefiting from the relief may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in Article 79 (1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2 Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Article 84

1 The goods referred to in Article 79 (1) (b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2 Should goods be lent, hired out or transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), the relief shall continue to be granted, provided such organizations use them for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 85

1 Organizations referred to in Article 79 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2 In the case of goods remaining in the possession of organizations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organization itself entitled to benefit from relief pursuant to Article 79 or, if appropriate, to an organization entitled to benefit from relief pursuant to Article 65 (1) (a), relief shall continue to be granted, provided the organization uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3 Goods used by the organization benefiting from the relief for purposes other than those provided for in Article 79 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

TITLE XVII

HONORARY DECORATIONS OR AWARDS

Article 86

On production of satisfactory evidence to the competent authorities by the persons concerned, and provided the operations involved are not in any way of a commercial character, the following shall be admitted free of import duties:

- (a) decorations conferred by governments of third countries on persons whose normal place of residence is in the customs territory of the Community;
- (b) cups, medals and similar articles of an essentially symbolic nature which, having been awarded in a third country to persons having their normal place of residence in the customs territory of the Community as a tribute to their activities in fields such as the arts, the sciences, sport or the public service or as in recognition for merit at a particular event, are imported into the [F¹customs territory of the Community] by such persons themselves;

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- (c) cups, medals and similar articles of an essentially symbolic nature which are given free of charge by authorities or persons established in a third country to be presented in the customs territory of the Community for the same purposes as those referred to in (b)^[F1];
- (d) ^[F6]awards, trophies and souvenirs of a symbolic nature and of limited value intended for distribution free of charge to persons normally resident in third countries at business conferences or similar international events; their nature, unitary value or other features, must not be such as might indicate that they are being imported for commercial reasons.]

Textual Amendments

- F1** Substituted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.
- F6** Inserted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

TITLE XVIII

PRESENTS RECEIVED IN THE CONTEXT OF INTERNATIONAL RELATIONS

Article 87

Without prejudice, where relevant, to Articles 45 to 49, and subject to Articles 88 and 89 below, relief shall be granted for goods:

- (a) imported into the customs territory of the Community by persons who have paid an official visit to a third country and who have received them on this occasion as gifts from the host authorities;
- (b) imported into the customs territory of the Community by persons coming to pay an official visit in the ^[F1]customs territory of the Community and who intend to offer them on that occasion as gifts to the host authorities;
- (c) sent as gifts, in token of friendship or goodwill, by an official body, public authority or group, carrying on an activity in the public interest which is located in a third country, to an official body, public authority or group carrying on an activity in the public interest which is located in the customs territory of the Community] and approved by the competent authorities to receive such articles free of duty.

Textual Amendments

- F1** Substituted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

Article 88

No relief shall be granted for alcoholic products, tobacco or tobacco products.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

Article 89

Relief shall be granted only:

- where the articles intended as gifts are offered on an occasional basis,
- where they do not, by their nature, value or quantity, reflect any commercial interest,
- if they are not used for commercial purposes.

TITLE XIX

GOODS TO BE USED BY MONARCHS OR HEADS OF STATE

Article 90

The following shall be admitted free of import duties, within the limits and under the conditions laid down by the competent authorities:

- (a) gifts to reigning monarchs and heads of State;
- (b) goods to be used or consumed by reigning monarchs and heads of State of third countries, or persons officially representing them, during their official stay in the customs territory of the Community. However, relief may be made subject, by the Member State of importation, to reciprocal treatment.

The provisions of the preceding subparagraph are also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or heads of State.

TITLE XX

GOODS IMPORTED FOR TRADE PROMOTION PURPOSES

A.

Samples of goods of negligible value

Article 91

1 Without prejudice to Article 95 (1) (a), samples of goods which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into the customs territory of the Community shall be admitted free of import duties.

2 The competent authorities may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

3 For the purposes of paragraph 1, 'samples of goods' means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

B.

Printed matter and advertising material

Article 92

Subject to Article 93, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties, provided that they relate to:

- (a) goods for sale or hire, or
- (b) transport, commercial insurance or banking services offered

by a person established outside the customs territory of the Community.

Article 93

The relief referred to in Article 92 shall be limited to printed advertisements which fulfil the following conditions:

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;
- (b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents. Consignments comprising several copies of the same document may nevertheless be granted relief, provided their total gross weight does not exceed one kilogram;
- (c) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

Article 94

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duties.

C.

Products used or consumed at a trade fair or similar event

Article 95

- 1 Subject to Articles 96 to 99, the following shall be admitted free of import duties:
 - a small representative samples of goods manufactured outside the customs territory of the Community intended for a trade fair or similar event;
 - b goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Community and displayed at a trade fair or similar event;
 - c various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used;
 - d printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Community and displayed at a trade fair or similar event.
- 2 For the purposes of paragraph 1, 'trade fair or similar event' means:

Status: Point in time view as at 01/05/2004.

Changes to legislation: *There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*

- a exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
- b exhibitions and events held mainly for charitable reasons;
- c exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
- d meetings of representatives of international organizations or collective bodies;
- e official or commemorative ceremonies and gatherings;

but not exhibitions staged for private purposes in commercial stores or premises to sell goods of third countries.

Article 96

The relief referred to in Article 95 (1) (a) shall be limited to samples which:

- (a) are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from those countries;
- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;
- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition;
- (f) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 97

The relief referred to in Article 95 (1) (b) shall be limited to goods which are:

- (a) consumed or destroyed at the exhibition; and
- (b) are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 98

The relief referred to in Article 95 (1) (d) shall be limited to printed matter and articles for advertising purposes which:

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held;
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

Article 99

The relief referred to in Article 95 (1) (a) and (b) shall not be granted for:

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.

TITLE XXI

GOODS IMPORTED FOR EXAMINATION, ANALYSIS OR TEST PURPOSES

Article 100

Subject to Articles 101 to 106, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

Article 101

Without prejudice to Article 104, the relief referred to in Article 100 shall be granted only on condition that the goods to be examined, analyzed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 102

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

Article 103

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

Article 104

1 The relief referred to in Article 100 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- completely destroyed or rendered commercially valueless on completion of examination, analysis or testing, or
- surrendered to the State without causing it any expense, where this is possible under national law, or
- in duly justified circumstances, exported outside the customs territory of the Community.

2 For the purposes of paragraph 1, 'products remaining' means products resulting from the examination, analysis or tests or goods not actually used.

Article 105

Save where Article 104 (1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 100 shall be subject to the relevant import duties at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

Article 106

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.

TITLE XXII

**CONSIGNMENTS SENT TO ORGANIZATIONS PROTECTING
COPYRIGHTS OR INDUSTRIAL AND COMMERCIAL PATENT RIGHTS**

Article 107

Trademarks, patterns or designs and their supporting documents, as well as applications for patents for invention or the like, to be submitted to the bodies competent to deal with the protection of copyrights or the protection of industrial or commercial patent rights, shall be admitted free of import duties.

TITLE XXIII

TOURIST INFORMATION LITERATURE

Article 108

Without prejudice to Articles 50 to 59, the following shall be admitted free of import duties:

- (a) documentation (leaflets, brochures, books, magazines, guidebooks, posters whether or not framed, unframed photographs and photographic enlargements, maps whether or not illustrated, window transparencies, and illustrated calendars) intended to be distributed free of charge and the principal purpose of which is to encourage the public to visit foreign countries, in particular in order to attend cultural, tourist, sporting, religious or trade or professional meetings or events, provided that such literature contains not more than 25 % of private commercial advertising matter, excluding all private commercial advertising for Community firms, and that the general nature of its promotional aims is evident;
- (b) foreign hotel lists and yearbooks published by the official tourist agencies, or under their auspices, and timetables for foreign transport services, where such literature is intended to be distributed free of charge and contains not more than 25 % of private commercial advertising, excluding all private commercial advertising for Community firms;
- (c) reference material supplied to accredited representatives or correspondents appointed by official national tourist agencies and not intended for distribution, viz. yearbooks, lists of telephone or telex numbers, hotel lists, fairs catalogues, specimens of craft goods of negligible value, and literature on museums, universities, spas or other similar establishments.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

TITLE XXIV

MISCELLANEOUS DOCUMENTS AND ARTICLES

Article 109

The following shall be admitted free of import duties:

- (a) documents sent free of charge to the public services of Member States;
- (b) publications of foreign governments and publications of official international bodies intended for distribution without charge;
- (c) ballot papers for elections organized by bodies set up in third countries;
- (d) objects to be submitted as evidence or for like purposes to the courts or other official agencies of the Member States;
- (e) specimen signatures and printed circulars concerning signatures sent as part of customary exchanges of information between public services or banking establishments;
- (f) official printed matter sent to the central banks of the Member States;
- (g) reports, statements, notes, prospectuses, application forms and other documents drawn up by companies registered in a third country and sent to the bearers or subscribers of securities issued by such companies;
- (h) recorded media (punched cards, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the addressee, in so far as duty-free admission does not give rise to abuses or to major distortions of competition;
- (i) files, archives, printed forms and other documents to be used in international meetings, conferences or congresses, and reports on such gatherings;
- (j) plans, technical drawings, traced designs, descriptions and other similar documents imported with a view to obtaining or fulfilling orders in third countries or to participating in a competition held in the customs territory of the Community;
- (k) documents to be used in examinations held in the customs territory of the Community by institutions set up in third countries;
- (l) printed forms to be used as official documents in the international movement of vehicles or goods, within the framework of international conventions;
- (m) printed forms, labels, tickets and similar documents sent by transport undertakings or by undertakings of the hotel industry in a third country to travel agencies set up in the customs territory of the Community;
- (n) printed forms and tickets, bills of lading, way-bills and other commercial or office documents which have been used;
- (o) official printed forms from third country or international authorities, and printed matter conforming to international standards sent for distribution by third country associations to corresponding associations located in the customs territory of the Community;
- (p) photographs, slides and stereotype mats for photographs, whether or not captioned, sent to press agencies or newspaper or magazine publishers^[F1];

*Status: Point in time view as at 01/05/2004.**Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)*(q) [^{F6}tax and similar stamps proving payment of charges in third countries.]**Textual Amendments**

- F1** Substituted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.
- F6** Inserted by Council Regulation (EEC) No 1315/88 of 3 May 1988 amending Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

TITLE XXV

ANCILLARY MATERIALS FOR THE STOWAGE AND PROTECTION OF GOODS DURING THEIR TRANSPORT*Article 110*

The various materials such as rope, straw, cloth, paper and cardboard, wood and plastics which are used for the stowage and protection — including heat protection — of goods during their transport from a third country to the customs territory of the Community, not normally reusable, shall be admitted free of import duties.

TITLE XXVI

LITTER, FODDER AND FEEDINGSTUFFS FOR ANIMALS DURING THEIR TRANSPORT*Article 111*

Litter, fodder and feedingstuffs of any description put on board the means of transport used to convey animals from a third country to the customs territory of the Community for the purpose of distribution to the said animals during the journey shall be admitted free of import duties.

TITLE XXVII

[^{F1}FUEL AND LUBRICANTS PRESENT IN LAND MOTOR VEHICLES AND SPECIAL CONTAINERS]*[^{F1}Article 112*

- 1 Subject to the provisions of Articles 113 to 115:
- a fuel contained in the standard tanks of:
 - private and commercial motor vehicles and motor cycles,
 - special containers,
 entering the customs territory of the Community;
 - b fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel;

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

shall be admitted free of import duties.

2 For the purposes of paragraph 1:

- a 'commercial motor vehicle' means any motorized road vehicle (including tractors with or without trailers) which by its type of construction and its equipment is designed for and capable of transporting, whether for payment or not:
 - more than nine persons including the driver,
 - goods,
 - and any road vehicle for a special purpose other than transport as such;
- b 'private motor vehicle' means any motor vehicle not covered by the definition set out in (a);
- c 'standard tanks' means:
 - the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems.

Gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped shall also be considered to be standard tanks,
 - tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped;
- d 'special container' means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

Article 113

As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, Member States may limit application of the relief to 200 litres per vehicle, per special container and per journey.]

Article 114

Member States may limit the amount of duty-free fuel allowed in the case of:

- commercial motor vehicles engaged in international transport into their frontier zone to a maximum depth of 25 km as the crow flies, provided such journeys are made by persons residing in the frontier zone,
- private motor vehicles belonging to persons residing in the frontier zone specified in Article 49 (2).

Article 115

Fuel admitted duty-free under Articles 112 to 114 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief.

Non-compliance with the preceding paragraph shall give rise to application of the import duties relating to the products in question at the rate in force on the date of such non-

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 116

The relief referred to in Article 112 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

TITLE XXVIII

**MATERIALS FOR THE CONSTRUCTION, UPKEEP OR ORNAMENTATION
OF MEMORIALS TO, OR CEMETERIES FOR, WAR VICTIMS**

Article 117

Goods of every description, imported by organizations authorized for this purpose by the competent authorities, to be used for the construction, upkeep or ornamentation of cemeteries and tombs of, and memorials to, war victims of third countries who are buried in the ^[F1]customs territory of the Community], shall be admitted free of import duties.

Textual Amendments

- F1** Substituted by [Council Regulation \(EEC\) No 1315/88 of 3 May 1988 amending Regulation \(EEC\) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and Regulation \(EEC\) No 918/83 setting up a Community system of reliefs from customs duty.](#)

TITLE XXIX

COFFINS, FUNERARY URNS AND ORNAMENTAL FUNERARY ARTICLES

Article 118

- 1 The following shall be admitted free of import duties:
 - a coffins containing bodies and urns containing the ashes of deceased persons, as well as the flowers, funeral wreaths and other ornamental objects normally accompanying them;
 - b flowers, wreaths and other ornamental objects brought by persons resident in third countries attending a funeral or coming to decorate graves in the customs territory of the Community, provided these importations do not reflect, by either their nature or their quantity, any commercial intent.

Status: Point in time view as at 01/05/2004.

Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I. (See end of Document for details)

(1) [^{F4}OJ No L 302, 19. 10. 1992, p. 1.]

.....
Textual Amendments

F4 Inserted by Council Regulation (EC) No 355/94 of 14 February 1994 amending Regulation (EEC) No 918/83 setting up a Community system of reliefs from customs duty.

Status:

Point in time view as at 01/05/2004.

Changes to legislation:

There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), CHAPTER I.