

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version)

TITLE I

SCOPE AND DEFINITIONS

- Article 1 This Regulation sets out those cases in which, owing to...
Article 2 (1) For the purposes of this Regulation:

TITLE II

RELIEF FROM IMPORT DUTY

CHAPTER I

Personal property belonging to natural persons transferring their normal place of residence from a third country to the Community

- Article 3 Subject to Articles 4 to 11, personal property imported by natural persons...
Article 4 The relief shall be limited to personal property which: except...
Article 5 (1) Relief may be granted only to persons whose normal...
Article 6 No relief shall be granted for: alcoholic products; tobacco or...
Article 7 (1) Except in special cases, relief shall be granted only...
Article 8 (1) Until 12 months have elapsed from the date on...
Article 9 (1) By way of derogation from the first paragraph of...
Article 10 (1) Where, owing to occupational commitments, the person concerned leaves...
Article 11 The competent authorities may derogate from Article 4(a) and (b), Article 6(c) and (d)...

CHAPTER II

Goods imported on the occasion of a marriage

- Article 12 (1) Subject to Articles 13 to 16, trousseaux and household effects, whether...
Article 13 The relief referred to in Article 12 may be granted only to...
Article 14 No relief shall be granted for alcoholic products, tobacco or...
Article 15 (1) Save in exceptional circumstances, relief shall be granted only...
Article 16 (1) Until 12 months have elapsed from the date on...

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CHAPTER III

Personal property acquired by inheritance

- Article 17 (1) Subject to Articles 18, 19 and 20, personal property acquired by...
- Article 18 No relief shall be granted for: alcoholic products; tobacco and...
- Article 19 (1) Relief shall be granted only for personal property entered...
- Article 20 Articles 17, 18 and 19 shall apply mutatis mutandis to personal property...

CHAPTER IV

School outfits, educational materials and related household effects

- Article 21 (1) Outfits, educational materials and household effects representing the usual...
- Article 22 Relief shall be granted at least once per school year....

CHAPTER V

Consignments of negligible value

- Article 23 (1) Subject to Article 24, any consignments made up of goods...
- Article 24 The relief shall not apply to the following: alcoholic products;...

CHAPTER VI

Consignments sent by one private individual to another

- Article 25 (1) Subject to Articles 26 and 27, goods contained in consignments sent...
- Article 26 (1) The relief referred to in Article 25(1) shall apply to...
- Article 27 The relief referred to in Article 25(1) shall be limited, per...

CHAPTER VII

Capital goods and other equipment imported on the transfer of activities from a third country into the Community

- Article 28 (1) Without prejudice to the measures in force in the...
- Article 29 Relief shall be limited to capital goods and other equipment...
- Article 30 No relief shall be granted to undertakings the transfer of...
- Article 31 No relief shall be granted for: means of transport which...
- Article 32 Except in special cases justified by the circumstances, the relief...
- Article 33 (1) Until 12 months have elapsed from the date on...
- Article 34 Articles 28 to 33 shall apply mutatis mutandis to capital goods and...

CHAPTER VIII

Products obtained by Community farmers on properties located in a third country

- Article 35 (1) Subject to Articles 36 and 37, agricultural, stock-farming, bee-keeping, horticultural and...
- Article 36 Relief shall be limited to products which have not undergone...
- Article 37 Relief shall be granted only for products brought into the...
- Article 38 Articles 35, 36 and 37 shall apply mutatis mutandis to the products...

CHAPTER IX

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 39 Subject to Article 40, seeds, fertilizers and products for treatment of...
- Article 40 (1) Relief shall be limited to the quantities of seeds,...

CHAPTER X

Goods contained in travellers' personal luggage

- Article 41 Goods contained in the personal luggage of travellers coming from...

CHAPTER XI

Educational, scientific and cultural materials; scientific instruments and apparatus

- Article 42 The educational, scientific and cultural materials listed in Annex I shall...
- Article 43 The educational, scientific and cultural materials listed in Annex II shall...
- Article 44 (1) Subject to Articles 45 to 49, scientific instruments and apparatus which...
- Article 45 The relief referred to in Article 44(1) shall also apply to:...
- Article 46 For the purposes of Articles 44 and 45: 'scientific instrument or apparatus' ...
- Article 47 If necessary, certain instruments or apparatus may, in accordance with...
- Article 48 (1) The articles referred to in Article 43 and the scientific...
- Article 49 (1) Establishments or organisations referred to in Articles 43 and 44 which...
- Article 50 Articles 47, 48 and 49 shall apply mutatis mutandis to the products...
- Article 51 (1) Equipment imported for non-commercial purposes by or on behalf...
- Article 52 (1) Equipment which has been admitted duty-free in accordance with...

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CHAPTER XII

Laboratory animals and biological or chemical substances intended for research

Article 53 (1) Relief from import duties shall be granted in respect...

CHAPTER XIII

Therapeutic substances of human origin and blood-grouping and tissue-typing reagents

Article 54 (1) Subject to Article 55, the following shall be admitted free...

Article 55 Relief shall be limited to products which: are intended for...

Article 56 Relief shall include the special packaging essential for the transport...

CHAPTER XIV

Instruments and apparatus intended for medical research,
establishing medical diagnoses or carrying out medical treatment

Article 57 (1) Instruments and apparatus intended for medical research,
establishing medical...

Article 58 For the purposes of Article 57, and in particular with regard...

CHAPTER XV

Reference substances for the quality control of medicinal products

Article 59 Consignments which contain samples of reference substances
approved by the...

CHAPTER XVI

Pharmaceutical products used at international sports events

Article 60 Pharmaceutical products for human or veterinary medical use by
persons...

CHAPTER XVII

Goods for charitable or philanthropic organisations: articles
intended for the blind and other handicapped persons

A.

For general purposes

Article 61 (1) Subject to Articles 63 and 64, the following shall be
admitted...

Article 62 No relief shall be granted for: alcoholic products; tobacco or...

Article 63 Relief shall be granted only to organisations the accounting
procedures...

Article 64 (1) The organisation benefiting from the relief may not lend,...

Article 65 (1) Organisations referred to in Article 61 which cease to fulfil...

B.

For the benefit of handicapped persons

C.

For the benefit of disaster victims

Article 74 (1) Subject to Articles 75 to 80, goods imported by State organisations...
Article 75 No relief shall be granted for materials and equipment intended...
Article 76 Granting of the relief shall be subject to a decision...
Article 77 Relief shall be granted only to organisations the accounting procedures...
Article 78 (1) The organisations benefiting from the relief may not lend,...
Article 79 (1) The goods referred to in Article 74(1)(b), after they cease...
Article 80 (1) Organisations referred to in Article 74 which cease to fulfil...

CHAPTER XVIII

Honorary decorations or awards

Article 81 On production of satisfactory evidence to the competent authorities by...

CHAPTER XIX

Presents received in the context of international relations

Article 82 Without prejudice, where relevant, to Article 41, and subject to Articles 83...
Article 83 No relief shall be granted for alcoholic products, tobacco or...
Article 84 Relief shall be granted only: where the articles intended as...

CHAPTER XX

Goods to be used by monarchs or Heads of State

Article 85 The following shall be admitted free of import duties, within...

CHAPTER XXI

Goods imported for trade promotion purposes

A.

Samples of goods of negligible value

Article 86 (1) Without prejudice to Article 90(1)(a), samples of goods which are...

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B.

Printed matter and advertising material

- Article 87 Subject to Article 88, printed advertising matter such as catalogues, price...
- Article 88 The relief referred to in Article 87 shall be limited to...
- Article 89 Articles for advertising purposes, of no intrinsic commercial value, sent...

C.

Products used or consumed at a trade fair or similar event

- Article 90 (1) Subject to Articles 91 to 94, the following shall be admitted...
- Article 91 The relief referred to in Article 90(1)(a) shall be limited to...
- Article 92 The relief referred to in Article 90(1)(b) shall be limited to...
- Article 93 The relief referred to in Article 90(1)(d) shall be limited to...
- Article 94 The relief referred to in Article 90(1)(a) and (b) shall not be...

CHAPTER XXII

Goods imported for examination, analysis or test purposes

- Article 95 Subject to Articles 96 to 101, goods which are to undergo examination,...
- Article 96 Without prejudice to Article 99, the relief referred to in Article 95...
- Article 97 Goods used in examination, analysis or tests which in themselves...
- Article 98 Relief shall be granted only in respect of the quantities...
- Article 99 (1) The relief referred to in Article 95 shall cover goods...
- Article 100 Save where Article 99(1) is applied, products remaining at the end...
- Article 101 The period within which the examinations, analyses or tests must...

CHAPTER XXIII

Consignments sent to organisations protecting copyrights or industrial and commercial patent rights

- Article 102 Trademarks, patterns or designs and their supporting documents, as well...

CHAPTER XXIV

Tourist information literature

- Article 103 Without prejudice to Articles 42 to 50, the following shall be admitted...

CHAPTER XXV

Miscellaneous documents and articles

- Article 104 The following shall be admitted free of import duties: documents...

CHAPTER XXVI

Ancillary materials for the stowage and protection of goods during their transport

- Article 105 The various materials such as rope, straw, cloth, paper and...

CHAPTER XXVII

Litter, fodder and feedingstuffs for animals during their transport

- Article 106 Litter, fodder and feedingstuffs of any description put on board...

CHAPTER XXVIII

Fuel and lubricants present in land motor vehicles and special containers

- Article 107 (1) Subject to Articles 108, 109 and 110: (a) fuel contained in...
Article 108 As regards the fuel contained in the standard tanks of...
Article 109 (1) Member States may limit the amount of duty-free fuel...
Article 110 (1) Fuel admitted duty-free under Articles 107, 108 and 109 may not...
Article 111 The relief referred to in Article 107 shall also apply to...

CHAPTER XXIX

Materials for the construction, upkeep or ornamentation of memorials to, or cemeteries for, war victims

- Article 112 Goods of every description, imported by organisations authorised for this...

CHAPTER XXX

Coffins, funerary urns and ornamental funerary articles

- Article 113 The following shall be admitted free of import duties: coffins...

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TITLE III

RELIEF FROM EXPORT DUTIES

CHAPTER I

Consignments of negligible value

Article 114 Consignments dispatched to their consignee by letter or parcel post...

CHAPTER II

Domesticated animals exported at the time of transfer of agricultural activities from the Community to a third country

Article 115 (1) Domesticated animals forming the livestock of an agricultural undertaking...

CHAPTER III

Products obtained by agricultural producers farming on properties located in the Community

Article 116 (1) Agricultural or stock-farming products obtained in the customs territory...

Article 117 The relief referred to in Article 116(1) shall be limited to...

Article 118 Relief shall be granted only for products brought into the...

CHAPTER IV

Seeds exported by agricultural producers for use on properties located in third countries

Article 119 Seeds for use on properties located in a third country...

Article 120 The relief referred to in Article 119 shall be limited to...

CHAPTER V

Fodder and feedingstuffs accompanying animals during their exportation

Article 121 Fodder and feedingstuffs of any description put on board the...

TITLE IV

GENERAL AND FINAL PROVISIONS

Article 122 (1) Subject to paragraph 2, Title II shall apply both to goods...

Article 123 Where relief from import duties is granted conditional upon goods...

Article 124 The competent authorities of the Member States shall take all...

Article 125 Where the same person simultaneously fulfils the conditions required for...

Article 126 Where this Regulation provides that the granting of relief shall...

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Article 127	In the event of duty-free importation or exportation being granted...
Article 128	(1) Nothing in this Regulation shall prevent the Member States...
Article 129	(1) Member States shall notify the Commission of the customs...
Article 130	This Regulation shall not preclude retention: by Greece of the...
Article 131	(1) Until the establishment of Community provisions in the field...
Article 132	This Regulation shall apply without prejudice to: Regulation (EEC) No 2913/92;...
Article 133	Regulation (EEC) No 918/83, as amended by the acts listed in...
Article 134	This Regulation shall enter into force on the 20th day...
	Signature

ANNEX I

- A. Books, publications and documents
- B. Visual and auditory materials of an educational, scientific or cultural...

ANNEX II

- A. Visual and auditory materials of an educational, scientific or cultural...
- B. Collector's pieces and works of art of an educational, scientific...

ANNEX III

ANNEX IV

ANNEX V

REPEALED REGULATION WITH LIST OF ITS SUCCESSIVE AMENDMENTS

ANNEX VI

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- (1) Opinion of 24 March 2009 (not yet published in the Official Journal).
- (2) [OJ L 105, 23.4.1983, p. 1.](#)
- (3) See Annex V.

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Changes and effects yet to be applied to :

- Regulation excluded by S.I. 1995/2518, regs. 133AD(a), 133L (as inserted) by [S.I. 2021/715 reg. 4347](#)