

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

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 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 4

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 5

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

2 However, the competent authorities may grant exceptions to the rule in paragraph 1, 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.

Article 6

No relief shall be granted for:

- (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.

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Article 7

1 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.

2 The personal property may be released for free circulation in several separate consignments within the period referred to in paragraph 1.

Article 8

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 9

1 By way of derogation from the first paragraph of Article 7, 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 4(a) shall be calculated from the date on which the personal property is brought into the customs territory of the Community.

Article 10

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 authorise 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 3 to 8, on the understanding that:

- a the periods laid down in Article 4(a) and the first paragraph of Article 7 shall be calculated from the date on which the personal property is brought into the customs territory of the Community;
- b the period referred to in Article 8(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

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circumstances. The latter may require this undertaking to be accompanied by a security, the form and amount of which they shall determine.

Article 11

The competent authorities may derogate from Article 4(a) and (b), Article 6(c) and (d) and Article 8, 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.

CHAPTER II

Goods imported on the occasion of a marriage

Article 12

1 Subject to Articles 13 to 16, 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.

2 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 EUR 1 000.

Article 13

The relief referred to in Article 12 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 14

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

Article 15

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

- a 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
- b not later than four months after the date of the wedding.

2 The goods referred to in Article 12 may be released for free circulation in several separate consignments within the period referred to in paragraph 1 of this Article.

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Article 16

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 12 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.

CHAPTER III

Personal property acquired by inheritance

Article 17

1 Subject to Articles 18, 19 and 20, 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 2(1)(c) constituting the estate of the deceased.

Article 18

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.

Article 19

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.

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Article 20

Articles 17, 18 and 19 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.

CHAPTER IV

School outfits, educational materials and related household effects

Article 21

1 Outfits, educational 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 'educational materials' means objects and instruments (including calculators and typewriters) normally used by pupils or students for the purposes of their studies.

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 of negligible value dispatched direct from a third country to a consignee in the Community shall be admitted free of import duties.

2 For the purposes of paragraph 1, 'goods of negligible value' means goods the intrinsic value of which does not exceed a total of EUR 150 per consignment.

Article 24

The relief shall not apply to the following:

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

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CHAPTER VI

Consignments sent by one private individual to another

Article 25

1 Subject to Articles 26 and 27, 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:

- a are of an occasional nature;
- b 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;
- c are sent to the consignee by the consignor free of payment of any kind.

Article 26

1 The relief referred to in Article 25(1) shall apply to a value of EUR 45 per consignment, including the value of goods referred to in Article 27.

2 Where the total value per consignment of two or more items exceeds the amount referred to in paragraph 1, 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 27

The relief referred to in Article 25(1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

- (a) tobacco products:
 - 50 cigarettes,
 - 25 cigarillos (cigars of a maximum weight of three grams each),
 - 10 cigars,
 - 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.

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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 Member States with regard to industrial and commercial policy, and subject to Articles 29 to 33, 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 29

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

- (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 30

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 31

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 32

Except in special cases justified by the circumstances, the relief referred to in Article 28 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.

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Article 33

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 34

Articles 28 to 33 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-profit making activity who transfer this activity from a third country into the customs territory of the Community.

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 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 36

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

Article 37

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

Article 38

Articles 35, 36 and 37 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.

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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 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 40

- 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.

CHAPTER X

Goods contained in travellers' personal luggage

Article 41

Goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are exempt from value added tax (VAT) under provisions of national law adopted in accordance with the provisions of Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries⁽¹⁾.

Goods imported into territories listed in Article 6(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽²⁾ shall be subject to the same provisions on duty relief as goods imported into any other parts of the territory of the Member State concerned.

CHAPTER XI

Educational, scientific and cultural materials; scientific instruments and apparatus

Article 42

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.

Article 43

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

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- (a) for public educational, scientific or cultural establishments or organisations; or
- (b) for the establishments or organisations in the categories specified opposite each article in column 3 of Annex II, on condition that they have been approved by the competent authorities of the Member States to receive such articles duty-free.

Article 44

1 Subject to Articles 45 to 49, scientific instruments and apparatus which are not included in Article 43 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:

- a 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
- b private establishments principally engaged in education or scientific research and authorised by the competent authorities of the Member States to receive such articles duty free.

Article 45

The relief referred to in Article 44(1) 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:
 - (i) 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
 - (ii) 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:
 - (i) 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
 - (ii) which would be entitled to relief at the time when such relief is requested for the tools.

Article 46

For the purposes of Articles 44 and 45:

- (a) ‘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;

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- (b) ‘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.

Article 47

If necessary, certain instruments or apparatus may, in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92, 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.

Article 48

1 The articles referred to in Article 43 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 45, 46 and 47 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 organisation entitled to benefit from relief pursuant to Article 43 or 44(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.

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 49

1 Establishments or organisations referred to in Articles 43 and 44 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 organisations 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 organisation benefiting from the relief for purposes other than those provided for in Articles 43 and 44 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 50

Articles 47, 48 and 49 shall apply *mutatis mutandis* to the products referred to in Article 45.

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Article 51

1 Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation 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 organisations 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 For the purposes of this Article and Article 52:

- a 'equipment' means 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;
- b 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'.

Article 52

1 Equipment which has been admitted duty-free in accordance with the conditions laid down in Article 51 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 organisation entitled to benefit from relief pursuant to Article 51, the relief shall continue to be granted provided the establishment or organisation uses the equipment for purposes which confer the right to such relief.

In other cases, and without prejudice to the application of Articles 44 and 45, 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 organisations referred to in Article 51(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 organisations 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 44 and 45, equipment used by the establishment or organisation benefiting from the relief for purposes other than those provided for in Article 51 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.

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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 of:
 - a animals specially prepared for laboratory use;
 - b biological or chemical substances included in a list drawn up in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92, 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:
 - a public establishments principally engaged in education or scientific research or those departments of public establishments which are principally engaged in education or scientific research; or
 - b private establishments principally engaged in education or scientific research and authorised by the competent authorities of the Member States to receive such articles duty free.
- 3 The list referred to in paragraph 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.

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 of import duties:
 - a therapeutic substances of human origin;
 - b blood-grouping reagents;
 - c tissue-typing reagents.
- 2 For the purposes of paragraph 1:
 - a '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);
 - b '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;
 - c 'tissue-typing reagents' means all reagents whether of human, animal, plant or other origin used for the determination of human tissue-types.

Article 55

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;

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

Article 56

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.

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 diagnoses or carrying out medical treatment which are donated either by a charitable or philanthropic organisation 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 organisation 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 instruments or apparatus referred to in paragraph 1, 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 58

For the purposes of Article 57, and in particular with regard to the instruments or apparatus and the recipient bodies referred to therein, Articles 47, 48 and 49 shall apply *mutatis mutandis*.

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CHAPTER XV

Reference substances for the quality control of medicinal products

Article 59

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

CHAPTER XVI

Pharmaceutical products used at international sports events

Article 60

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organised 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.

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 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 organisations or other charitable or philanthropic organisations 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 organisation established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to State organisations or other charitable or philanthropic organisations 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 organisation established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organisations 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, for example food, medicine, clothing and bed-clothes.

Changes to legislation: There are outstanding changes not yet made to Council Regulation (EC) No 1186/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 62

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 63

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

Article 64

1 The organisation 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 61 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 organisation entitled to benefit from relief pursuant to Articles 61 and 63, 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 65

1 Organisations referred to in Article 61 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 organisations 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 organisation benefiting from the relief for purposes other than those provided for in Article 61 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 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

Changes to legislation: There are outstanding changes not yet made to Council Regulation (EC) No 1186/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

Article 66

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 67

1 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:

- a blind persons themselves for their own use; or
- b institutions or organisations concerned with the education of or the provision of assistance to the blind, authorised 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, 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

Article 68

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 by either:

- a handicapped persons themselves for their own use; or
- b institutions or organisations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorised 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.

Article 69

If necessary, certain articles may, in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92, 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.

3. Common provisions

Article 70

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in Article 67(1)(a) and Article 68(1)(a), 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.

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Article 71

1 Articles imported duty-free by the persons referred to in Articles 67 and 68 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 organisation entitled to benefit from relief pursuant to Articles 67 and 68, the relief shall continue to be granted provided the person, institution or organisation 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 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 72

1 Articles imported by institutions or organisations eligible for relief in accordance with the conditions laid down in Articles 67 and 68 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organisations 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 organisation entitled to benefit from relief pursuant to Article 67(1) or Article 68(1), the relief shall continue to be granted provided the person, institution or organisation 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.

Article 73

1 Institutions or organisations referred to in Articles 67 and 68 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 organisations 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 organisation benefiting from the relief for purposes other than those provided for in Articles 67 and 68 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.

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C.

For the benefit of disaster victims

Article 74

1 Subject to Articles 75 to 80, goods imported by State organisations or other charitable or philanthropic organisations 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 organisations 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 75

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

Article 76

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 authorise the suspension of any import duties chargeable on goods imported for the purposes described in Article 74 subject to an undertaking by the importing organisation to pay such duties if relief is not granted.

Article 77

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

Article 78

1 The organisations benefiting from the relief may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in Article 74(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 organisation itself entitled to benefit from relief pursuant to Article 74, 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.

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Article 79

1 The goods referred to in Article 74(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 organisation itself entitled to benefit from relief pursuant to Article 74 or, if appropriate, to an organisation entitled to benefit from relief pursuant to Article 61(1)(a), the relief shall continue to be granted, provided such organisations 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 80

1 Organisations referred to in Article 74 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 organisations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organisation itself entitled to benefit from relief pursuant to Article 74 or, if appropriate, to an organisation entitled to benefit from relief pursuant to Article 61(1)(a), relief shall continue to be granted, provided the organisation 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 organisation benefiting from the relief for purposes other than those provided for in Article 74 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.

CHAPTER XVIII

Honorary decorations or awards

Article 81

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 customs territory of the Community by such persons themselves;

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- (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);
- (d) 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.

CHAPTER XIX

Presents received in the context of international relations

Article 82

Without prejudice, where relevant, to Article 41, and subject to Articles 83 and 84, 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 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.

Article 83

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

Article 84

Relief shall be granted only:

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

CHAPTER XX

Goods to be used by monarchs or Heads of State

Article 85

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

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- (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 first paragraph are also applicable to persons enjoying prerogatives at international level analogous to those enjoyed by reigning monarchs or Heads of State.

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 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.

B.

Printed matter and advertising material

Article 87

Subject to Article 88, 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 88

The relief referred to in Article 87 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;

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- (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 89

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 90

- 1 Subject to Articles 91 to 94, 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:
 - 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 organisations 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 91

The relief referred to in Article 90(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;

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- (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 92

The relief referred to in Article 90(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 93

The relief referred to in Article 90(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 94

The relief referred to in Article 90(1)(a) and (b) shall not be granted for:

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

CHAPTER XXII

Goods imported for examination, analysis or test purposes

Article 95

Subject to Articles 96 to 101, 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.

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Article 96

Without prejudice to Article 99, the relief referred to in Article 95 shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

Article 97

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

Article 98

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 99

1 The relief referred to in Article 95 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:

- a completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- b surrendered to the State without causing it any expense, where this is possible under national law; or
- c 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 100

Save where Article 99(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 95 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.

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 101

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.

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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 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.

CHAPTER XXIV

Tourist information literature

Article 103

Without prejudice to Articles 42 to 50, 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, namely 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.

CHAPTER XXV

Miscellaneous documents and articles

Article 104

The following shall be admitted free of import duties:

- (a) documents sent free of charge to the public services of Member States;

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- (b) publications of foreign governments and publications of official international bodies intended for distribution without charge;
- (c) ballot papers for elections organised 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;
- (q) tax and similar stamps proving payment of charges in third countries.

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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 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.

CHAPTER XXVII

Litter, fodder and feedingstuffs for animals during their transport

Article 106

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.

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 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;shall be admitted free of import duties.
- 2 For the purposes of paragraph 1:
 - a ‘commercial motor vehicle’ means any motorised 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 point (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

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- 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,
 - 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 108

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 109

- 1 Member States may limit the amount of duty-free fuel allowed in the case of:
- a 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;
 - b private motor vehicles belonging to persons residing in the frontier zone.
- 2 For the purposes of applying the provisions of paragraph 1(b), ‘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. Member States may grant exemptions therefrom.

Article 110

- 1 Fuel admitted duty-free under Articles 107, 108 and 109 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.
- 2 Non-compliance with paragraph 1 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-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 111

The relief referred to in Article 107 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

Changes to legislation: There are outstanding changes not yet made to Council Regulation (EC) No 1186/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)

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 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 customs territory of the Community, shall be admitted free of import duties.

CHAPTER XXX

Coffins, funerary urns and ornamental funerary articles

Article 113

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.

Changes to legislation: *There are outstanding changes not yet made to Council Regulation (EC) No 1186/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) [View outstanding changes](#)*

- (1) [OJ L 346, 29.12.2007, p. 6.](#)
- (2) [OJ L 347, 11.12.2006, p. 1.](#)

Changes to legislation:

There are outstanding changes not yet made to Council Regulation (EC) No 1186/2009. Any changes that have already been made to the legislation appear in the content and are referenced with annotations.

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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](#)