

Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty (repealed)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 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 [F<sup>1</sup>customs 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.

**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.

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*Status: Point in time view as at 01/05/2004.*

*Changes to legislation: There are currently no known outstanding effects for the Council Regulation (EEC) No 918/83 (repealed), TITLE IV.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

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### *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.

**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), TITLE IV.