

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 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.

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.

[View outstanding changes](#)

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](#)