

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 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.

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](#)