

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 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.

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](#)