

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

TITLE II **U.K.**

**RELIEF FROM IMPORT DUTY**

CHAPTER VII **U.K.**

**Capital goods and other equipment imported on the transfer of activities from a third country into the Community**

*Article 30* **U.K.**

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.

**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](#)