

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 VII

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

Article 31

No relief shall be granted for:

- (a) means of transport which are not of the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

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](#)