

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 32*

Except in special cases justified by the circumstances, the relief referred to in Article 28 shall be granted only for capital goods and other equipment entered for free circulation before the expiry of a period of 12 months from the date when the undertaking ceased its activities in the third country of departure.

**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](#)