

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 34

Articles 28 to 33 shall apply *mutatis mutandis* to capital goods and other equipment belonging to persons engaged in a liberal profession and to legal persons engaged in a non-profit making activity who transfer this activity from a third country into the customs territory of the Community.

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](#)