

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 IX

Seeds, fertilizers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries

Article 40

- 1 Relief shall be limited to the quantities of seeds, fertilizers or other products required for the purpose of operating the property.
- 2 It shall be granted only for seeds, fertilizers or other products imported directly into the customs territory of the Community by the agricultural producer or on his behalf.
- 3 Member States may make relief conditional upon the granting of reciprocal treatment.

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](#)