

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 XI

Educational, scientific and cultural materials; scientific instruments and apparatus

Article 46

For the purposes of Articles 44 and 45:

- (a) ‘scientific instrument or apparatus’ means any instrument or apparatus which, by reason of its objective technical characteristics and the results which it makes possible to obtain, is mainly or exclusively suited to scientific activities;
- (b) ‘imported for non-commercial purposes’ shall be considered to apply to scientific instruments or apparatus intended to be used for non-profit-making scientific research or educational purposes.

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](#)