

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 48

1 The articles referred to in Article 43 and the scientific instruments or apparatus which have been admitted duty-free in accordance with the conditions laid down in Articles 45, 46 and 47 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification to the competent authorities.

2 Should an article be lent, hired out or transferred to an establishment or organisation entitled to benefit from relief pursuant to Article 43 or 44(2), the relief shall continue to be granted provided the establishment or organisation uses the article, instrument or apparatus for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

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](#)