

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 I

Personal property belonging to natural persons transferring their normal place of residence from a third country to the Community

Article 5

- 1 Relief may be granted only to persons whose normal place of residence has been outside the customs territory of the Community for a continuous period of at least 12 months.
- 2 However, the competent authorities may grant exceptions to the rule in paragraph 1, provided that the intention of the person concerned was clearly to reside outside the customs territory of the Community for a continuous period of at least 12 months.

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](#)