

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 51

- 1 Equipment imported for non-commercial purposes by or on behalf of a scientific research establishment or organisation based outside the Community shall be admitted free of import duties.
- 2 The relief shall be granted provided the equipment:
 - a is intended for use by or with the agreement of the members or representatives of the establishments and organisations referred to in paragraph 1 in the context and within the limits of scientific cooperation agreements the purpose of which is to carry out international scientific research programmes in scientific research establishments based in the Community and approved for that purpose by the competent authorities of the Member States;
 - b remains the property of a natural or legal person resident outside the Community during its stay in the customs territory of the Community.
- 3 For the purposes of this Article and Article 52:
 - a 'equipment' means instruments, apparatus, machines and their accessories including spare parts and tools specially designed for their maintenance, inspection, calibration or repair, used for the purpose of scientific research;
 - b equipment intended for use for the purpose of scientific research carried out for non-profit making purposes is considered to be 'imported for non-commercial 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](#)