

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 XVII

**Goods for charitable or philanthropic organisations: articles intended for the blind and other handicapped persons**

*A.*

*For general purposes*

*Article 64*

1 The organisation benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 61 for purposes other than those laid down in paragraph 1(a) and (b) of that Article without prior notification to the competent authorities.

2 Should goods and equipment be lent, hired out or transferred to an organisation entitled to benefit from relief pursuant to Articles 61 and 63, the relief shall continue to be granted provided the latter uses the goods and equipment 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 or equipment 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](#)