

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

C.

For the benefit of disaster victims

Article 79

1 The goods referred to in Article 74(1)(b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2 Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from relief pursuant to Article 74 or, if appropriate, to an organisation entitled to benefit from relief pursuant to Article 61(1)(a), the relief shall continue to be granted, provided such organisations use them 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.