

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 XIX

**Presents received in the context of international relations**

*Article 84*

Relief shall be granted only:

- (a) where the articles intended as gifts are offered on an occasional basis;
- (b) where they do not, by their nature, value or quantity, reflect any commercial interest;
- (c) if they are not used for 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](#)