

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 XXII

Goods imported for examination, analysis or test purposes

Article 99

1 The relief referred to in Article 95 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- a completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- b surrendered to the State without causing it any expense, where this is possible under national law; or
- c in duly justified circumstances, exported outside the customs territory of the Community.

2 For the purposes of paragraph 1, 'products remaining' means products resulting from the examination, analysis or tests or goods not actually used.

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](#)