

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version)

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(codified version)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty establishing the European Community, and in particular Articles 26, 37 and 308 thereof,

Having regard to the proposal from the Commission,

Having regard to the Opinion of the European Parliament⁽¹⁾,

Whereas:

- (1) Council Regulation (EEC) No 918/83 of 28 March 1983 setting up a Community system of reliefs from customs duty⁽²⁾ has been substantially amended several times⁽³⁾. In the interests of clarity and rationality the said Regulation should be codified.
- (2) In the absence of a specific measure of derogation adopted in accordance with the provisions of the Treaty, Common Customs Tariff duties are applicable to all goods imported into the Community. The same is true in the case of agricultural levies and all other import charges laid down under the common agricultural policy or the specific arrangements applicable to certain goods resulting from the processing of agricultural products.
- (3) However, in certain well-defined circumstances, where by virtue of the special conditions under which goods are imported the usual need to protect the economy is absent, such taxation is not justified.
- (4) It is desirable that in such circumstances arrangements be made, as they have been traditionally in most systems of customs rules, to allow goods to enjoy relief from the application of import duties to which they would normally be liable.
- (5) Such relief arrangements may also be the result of multilateral international conventions to which all or some of the Member States are contracting parties. While the Community should apply such conventions, this presupposes the introduction of Community rules on reliefs from customs duties designed, in accordance with the requirements of the Customs Union, to eliminate differences in the aim, scope and conditions for application of the reliefs contained in those conventions, and to enable all those concerned to enjoy the same advantages throughout the Community.
- (6) Certain reliefs applied in the Member States stem from specific conventions concluded with third countries or international organisations. Such conventions, given their

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purpose, concern only the signatory Member State. It does not appear necessary to define, at Community level, conditions for granting such reliefs, but appears sufficient simply to authorise the Member State in question to grant those reliefs, where necessary, by means of an appropriate procedure instituted for this purpose.

- (7) The implementation of the common agricultural policy means that in certain circumstances export duties may be charged on some goods. It is therefore also necessary to specify at Community level the cases in which relief from such duties may be granted.
- (8) In the interests of legal clarity, the provisions of Community Acts containing certain relief measures not affected by this Regulation should be listed.
- (9) This Regulation does not preclude the application by Member States of import or export prohibitions or restrictions which are justified on grounds of public morality, public policy or public security, protection of health and life of humans, animals or plants, protection of national treasures possessing artistic, historical or archaeological value or protection of industrial or commercial property.
- (10) With regard to the reliefs granted within the amounts fixed in euro, rules for the conversion of such amounts into national currencies should be drawn up,

HAS ADOPTED THIS REGULATION:

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- (1) Opinion of 24 March 2009 (not yet published in the Official Journal).
- (2) [OJ L 105, 23.4.1983, p. 1.](#)
- (3) See Annex V.

Changes to legislation:

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