

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

TITLE I

SCOPE AND DEFINITIONS

*Article 1*

This Regulation sets out those cases in which, owing to special circumstances, relief from import duties, export duties and measures adopted on the basis of Article 133 of the Treaty shall be granted when goods are released for free circulation or are exported from the customs territory of the Community.

*Article 2*

- 1 For the purposes of this Regulation:
- a ‘import duties’ means customs duties and charges having equivalent effect and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
  - b ‘export duties’ means agricultural levies and other export charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products;
  - c ‘personal property’ means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following, in particular, shall constitute ‘personal property’:

- (i) household effects;
- (ii) cycles and motor cycles, private motor vehicles and their trailers, camping caravans, pleasure craft and private aeroplanes.

Household provisions appropriate to normal family requirements, household pets and saddle animals, as well as the portable instruments of the applied or liberal arts, required by the person concerned for the pursuit of his trade or profession, shall also constitute ‘personal property’. Personal property must not be such as might indicate, by its nature or quantity, that it is being imported for commercial reasons;

- d ‘household effects’ means personal effects, household linen, furnishings and equipment intended for the personal use of the persons concerned or for meeting their household needs;
  - e ‘alcoholic products’ means products (beer, wine, aperitifs with a wine or alcohol base, brandies, liqueurs or spirituous beverages, etc.) falling within heading Nos 2203 to 2208 of the Combined Nomenclature.
- 2 Save as otherwise provided in this Regulation for the purpose of applying Title II, ‘third countries’ also includes those parts of Member States’ territories excluded from the customs territory of the Community by virtue of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code<sup>(1)</sup>.

**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. (See end of Document for details) [View outstanding changes](#)

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- (1) [OJ L 302, 19.10.1992, p. 1.](#)

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**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](#)