

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 III

Personal property acquired by inheritance

Article 17

1 Subject to Articles 18, 19 and 20, personal property acquired by inheritance, by a natural person having his normal place of residence in the customs territory of the Community shall be admitted free of import duties.

2 For the purposes of paragraph 1, 'personal property' means all the property referred to in Article 2(1)(c) constituting the estate of the deceased.

Article 18

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco and tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts, which were required for the exercise of the trade or profession of the deceased;
- (e) stocks of raw materials and finished or semi-finished products;
- (f) livestock and stocks of agricultural products exceeding the quantities appropriate to normal family requirements.

Article 19

1 Relief shall be granted only for personal property entered for free circulation not later than two years from the date on which the person concerned becomes entitled to the property (final settlement of the inheritance).

However, this period may be extended by the competent authorities on special grounds.

2 The personal property may be imported in several separate consignments within the period referred to in paragraph 1.

Article 20

Articles 17, 18 and 19 shall apply *mutatis mutandis* to personal property acquired by inheritance by legal persons engaged in a non-profit making activity who are established in the customs territory of the Community.

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](#)