

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 VI

Consignments sent by one private individual to another

Article 25

1 Subject to Articles 26 and 27, goods contained in consignments sent from a third country by a private individual to another private individual living in the customs territory of the Community shall be admitted free of import duties, provided that such importations are not of a commercial nature.

The relief provided for under this paragraph shall not apply to goods in consignments sent from the island of Heligoland.

2 For the purposes of paragraph 1, imported consignments are ‘not of a commercial nature’ if they:

- a are of an occasional nature;
- b contain goods exclusively for the personal use of the consignee or his family, which do not, by their nature or quantity, reflect any commercial intent;
- c are sent to the consignee by the consignor free of payment of any kind.

Article 26

1 The relief referred to in Article 25(1) shall apply to a value of EUR 45 per consignment, including the value of goods referred to in Article 27.

2 Where the total value per consignment of two or more items exceeds the amount referred to in paragraph 1, relief up to that amount shall be granted for such of the items as would, if imported separately, have been granted relief, it being understood that the value of an individual item cannot be split up.

Article 27

The relief referred to in Article 25(1) shall be limited, per consignment, to the quantities given against each of the goods listed below:

- (a) tobacco products:
 - 50 cigarettes,
 - 25 cigarillos (cigars of a maximum weight of three grams each),
 - 10 cigars,
 - 50 grams of smoking tobacco, or
 - a proportional assortment of these different products;
- (b) alcohols and alcoholic beverages:

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](#)

- distilled beverages and spirits of an alcoholic strength by volume exceeding 22 % volume; non-denatured ethyl alcohol of 80 % volume and over: one litre, or
 - distilled beverages and spirits, and aperitifs with a wine or alcoholic base, tafia, saké or similar beverages, of an alcoholic strength by volume not exceeding 22 % volume; sparkling wines, liqueur wines: one litre, or a proportional assortment of these different products, and
 - still wines: two litres;
- (c)
- perfumes: 50 grams, or
 - toilet waters: 0,25 litre.

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](#)