

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 X

Goods contained in travellers' personal luggage

Article 41

Goods contained in the personal luggage of travellers coming from a third country shall be admitted free of import duties, provided such imports are exempt from value added tax (VAT) under provisions of national law adopted in accordance with the provisions of Council Directive 2007/74/EC of 20 December 2007 on the exemption from value added tax and excise duty of goods imported by persons travelling from third countries⁽¹⁾.

Goods imported into territories listed in Article 6(1) of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax⁽²⁾ shall be subject to the same provisions on duty relief as goods imported into any other parts of the territory of the Member State concerned.

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](#)

- (1) [OJ L 346, 29.12.2007, p. 6.](#)
- (2) [OJ L 347, 11.12.2006, 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](#)