

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 XVII

**Goods for charitable or philanthropic organisations: articles intended for the blind and other handicapped persons**

*A.*

*For general purposes*

*Article 61*

1 Subject to Articles 63 and 64, the following shall be admitted free of import duties, in so far as this does not give rise to abuses or major distortions of competition:

- a basic necessities imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities for distribution free of charge to needy persons;
- b goods of every description sent free of charge, by a person or an organisation established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to State organisations or other charitable or philanthropic organisations approved by the competent authorities, to be used for fund-raising at occasional charity events for the benefit of needy persons;
- c equipment and office materials sent free of charge, by a person or an organisation established outside the customs territory of the Community, and without any commercial intent on the part of the sender, to charitable or philanthropic organisations approved by the competent authorities, to be used solely for the purpose of meeting their operating needs or carrying out their charitable or philanthropic aims.

2 For the purposes of paragraph 1(a), ‘basic necessities’ means those goods required to meet the immediate needs of human beings, for example food, medicine, clothing and bed-clothes.

*Article 62*

No relief shall be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) coffee and tea;
- (d) motor vehicles other than ambulances.

### *Article 63*

Relief shall be granted only to organisations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

### *Article 64*

1 The organisation benefiting from the relief may not lend, hire out or transfer, whether for a consideration or free of charge, the goods and equipment referred to in Article 61 for purposes other than those laid down in paragraph 1(a) and (b) of that Article without prior notification to the competent authorities.

2 Should goods and equipment be lent, hired out or transferred to an organisation entitled to benefit from relief pursuant to Articles 61 and 63, the relief shall continue to be granted provided the latter uses the goods and equipment for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

### *Article 65*

1 Organisations referred to in Article 61 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use goods and equipment admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2 Goods and equipment remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

3 Goods and equipment used by the organisation benefiting from the relief for purposes other than those provided for in Article 61 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and equipment and the customs value as ascertained or accepted on that date by the competent authorities.

## *B.*

### *For the benefit of handicapped persons*

#### 1. Articles for the use of the blind

### *Article 66*

Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex III, shall be admitted free of import duties.

### *Article 67*

1 Articles specially designed for the educational, scientific or cultural advancement of blind persons, as specified in Annex IV, shall be admitted free of import duties provided that they are imported by either:

- a blind persons themselves for their own use; or

- b institutions or organisations concerned with the education of or the provision of assistance to the blind, authorised by the competent authorities of the Member States to receive such articles duty free.

2 The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles, provided that such spare parts, components, accessories or tools are imported at the same time as the said articles or, if imported subsequently, that they can be identified as being intended for articles previously admitted duty-free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

## 2. Articles for the use of other handicapped persons

### *Article 68*

1 Articles specially designed for the education, employment or social advancement of physically or mentally handicapped persons other than blind persons shall be admitted free of import duties where they are imported by either:

- a handicapped persons themselves for their own use; or
- b institutions or organisations that are principally engaged in the education of or the provision of assistance to handicapped persons and are authorised by the competent authorities of the Member States to receive such articles duty free.

2 The relief referred to in paragraph 1 shall apply to spare parts, components or accessories specifically for the articles in question, and to the tools to be used for the maintenance, checking, calibration or repair of the said articles provided that such spare parts, components, accessories or tools are imported at the same time as the said articles, or, where they are imported subsequently, that they can be identified as being intended for articles which were previously admitted duty free, or which would be entitled to relief at the time when such relief is requested for the specific spare parts, components or accessories and tools in question.

### *Article 69*

If necessary, certain articles may, in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92, be excluded from entitlement to relief, where it is found that duty-free admission of such articles is detrimental to the interests of Community industry in the production sector concerned.

## 3. Common provisions

### *Article 70*

The direct grant of relief, for their own use, to blind persons or to other handicapped persons, as provided for in Article 67(1)(a) and Article 68(1)(a), shall be subject to the condition that the provisions in force in the Member States enable the persons concerned to establish their status as blind or handicapped persons entitled to such relief.

### *Article 71*

1 Articles imported duty-free by the persons referred to in Articles 67 and 68 may not be lent, hired out or transferred, whether for a consideration or free of charge, without prior notification thereof to the competent authorities.

2 Should an article be lent, hired out or transferred to a person, institution or organisation entitled to benefit from relief pursuant to Articles 67 and 68, the relief shall continue to be granted provided the person, institution or organisation uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

#### *Article 72*

1 Articles imported by institutions or organisations eligible for relief in accordance with the conditions laid down in Articles 67 and 68 may be lent, hired out or transferred, whether for a consideration or free of charge, by these institutions or organisations on a non-profit-making basis to the blind and other handicapped persons with whom they are concerned, without payment of the corresponding customs duties.

2 No loan, hiring out or transfer may be effected under conditions other than those provided for in paragraph 1 unless the competent authorities have first been informed.

Should an article be lent, hired out or transferred to a person, institution or organisation entitled to benefit from relief pursuant to Article 67(1) or Article 68(1), the relief shall continue to be granted provided the person, institution or organisation uses the article for purposes which confer the right of such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of customs duties, at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods or equipment and the customs value ascertained or accepted on that date by the competent authorities.

#### *Article 73*

1 Institutions or organisations referred to in Articles 67 and 68 which cease to fulfil the conditions giving entitlement to duty-free admission, or which are proposing to use articles admitted duty-free for purposes other than those provided for by those Articles shall so inform the competent authorities.

2 Articles remaining in the possession of institutions or organisations which cease to fulfil the conditions giving entitlement to relief shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3 Articles used by the institution or organisation benefiting from the relief for purposes other than those provided for in Articles 67 and 68 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

### *C.*

#### *For the benefit of disaster victims*

#### *Article 74*

1 Subject to Articles 75 to 80, goods imported by State organisations or other charitable or philanthropic organisations approved by the competent authorities shall be admitted free of import duties where they are intended:

- a for distribution free of charge to victims of disasters affecting the territory of one or more Member States; or

- b to be made available free of charge to the victims of such disasters, while remaining the property of the organisations in question.

2 Goods imported for free circulation by disaster-relief agencies in order to meet their needs during the period of their activity shall also be granted the relief referred to in paragraph 1, under the same conditions.

#### *Article 75*

No relief shall be granted for materials and equipment intended for rebuilding disaster areas.

#### *Article 76*

Granting of the relief shall be subject to a decision by the Commission, acting at the request of the Member State or States concerned in accordance with an emergency procedure entailing the consultation of the other Member States. This decision shall, where necessary, lay down the scope and the conditions of the relief.

Pending notification of the Commission's decision, Member States affected by a disaster may authorise the suspension of any import duties chargeable on goods imported for the purposes described in Article 74 subject to an undertaking by the importing organisation to pay such duties if relief is not granted.

#### *Article 77*

Relief shall be granted only to organisations the accounting procedures of which enable the competent authorities to supervise their operations and which offer all the guarantees considered necessary.

#### *Article 78*

1 The organisations benefiting from the relief may not lend, hire out or transfer, whether for consideration or free of charge, the goods referred to in Article 74(1) under conditions other than those laid down in that Article without prior notification thereof to the competent authorities.

2 Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from relief pursuant to Article 74, the relief shall continue to be granted, provided the latter uses the goods for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

#### *Article 79*

1 The goods referred to in Article 74(1)(b), after they cease to be used by disaster victims, may not be lent, hired out or transferred, whether for a consideration or free of charge, unless the competent authorities are notified in advance.

2 Should goods be lent, hired out or transferred to an organisation itself entitled to benefit from relief pursuant to Article 74 or, if appropriate, to an organisation entitled to benefit from relief pursuant to Article 61(1)(a), the relief shall continue to be granted, provided such organisations use them for purposes which confer the right to such relief.

In other cases, loan, hiring out or transfer shall be subject to prior payment of import duties at the rate applying on the date of the loan, hiring out or transfer, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

*Article 80*

1 Organisations referred to in Article 74 which cease to fulfil the conditions giving entitlement to relief, or which are proposing to use the goods admitted duty-free for purposes other than those provided for by that Article, shall so inform the competent authorities.

2 In the case of goods remaining in the possession of organisations which cease to fulfil the conditions giving entitlement to relief, when these are transferred to an organisation itself entitled to benefit from relief pursuant to Article 74 or, if appropriate, to an organisation entitled to benefit from relief pursuant to Article 61(1)(a), relief shall continue to be granted, provided the organisation uses the goods in question for purposes which confer the right to such relief. In other cases, the goods shall be liable to the relevant import duties at the rate applying on the date on which those conditions cease to be fulfilled, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

3 Goods used by the organisation benefiting from the relief for purposes other than those provided for in Article 74 shall be liable to the relevant import duties at the rate applying on the date on which they are put to another use, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.