

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.