

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

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.

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](#)

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.

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.

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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](#)