

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 XXI

**Goods imported for trade promotion purposes**

*A.*

*Samples of goods of negligible value*

*Article 86*

1 Without prejudice to Article 90(1)(a), samples of goods which are of negligible value and can be used only to solicit orders for goods of the type they represent with a view to their being imported into the customs territory of the Community shall be admitted free of import duties.

2 The competent authorities may require that certain articles, to qualify for relief, be rendered permanently unusable by being torn, perforated, or clearly and indelibly marked, or by any other process, provided such operation does not destroy their character as samples.

3 For the purposes of paragraph 1, ‘samples of goods’ means any article representing a type of goods whose manner of presentation and quantity, for goods of the same type or quality, rule out its use for any purpose other than that of seeking orders.

*B.*

*Printed matter and advertising material*

*Article 87*

Subject to Article 88, printed advertising matter such as catalogues, price lists, directions for use or brochures shall be admitted free of import duties, provided that they relate to:

- (a) goods for sale or hire; or
- (b) transport, commercial insurance or banking services offered;

by a person established outside the customs territory of the Community.

*Article 88*

The relief referred to in Article 87 shall be limited to printed advertisements which fulfil the following conditions:

- (a) printed matter must clearly display the name of the undertaking which produces, sells or hires out the goods, or which offers the services to which it refers;

---

*Status: Point in time view as at 31/01/2020.*

*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)*

---

- (b) each consignment must contain no more than one document or a single copy of each document if it is made up of several documents; consignments comprising several copies of the same document may nevertheless be granted relief, provided their total gross weight does not exceed one kilogram;
- (c) printed matter may not be the subject of grouped consignments from the same consignor to the same consignee.

*Article 89*

Articles for advertising purposes, of no intrinsic commercial value, sent free of charge by suppliers to their customers, which, apart from their advertising function, are not capable of being used otherwise, shall also be admitted free of import duties.

C.

*Products used or consumed at a trade fair or similar event*

*Article 90*

- 1 Subject to Articles 91 to 94, the following shall be admitted free of import duties:
  - a small representative samples of goods manufactured outside the customs territory of the Community intended for a trade fair or similar event;
  - b goods imported solely in order to be demonstrated or in order to demonstrate machines and apparatus, manufactured outside the customs territory of the Community and displayed at a trade fair or similar event;
  - c various materials of little value such as paints, varnishes, wallpaper, etc., used in the building, fitting-out and decoration of temporary stands occupied by representatives of third countries at a trade fair or similar event, which are destroyed by being used;
  - d printed matter, catalogues, prospectuses, price lists, advertising posters, calendars, whether or not illustrated, unframed photographs and other articles supplied free of charge in order to advertise goods manufactured outside the customs territory of the Community and displayed at a trade fair or similar event.
- 2 For the purposes of paragraph 1, 'trade fair or similar event' means:
  - a exhibitions, fairs, shows and similar events connected with trade, industry, agriculture or handicrafts;
  - b exhibitions and events held mainly for charitable reasons;
  - c exhibitions and events held mainly for scientific, technical, handicraft, artistic, educational or cultural, or sporting reasons, for religious reasons or for reasons of worship, trade union activity or tourism, or in order to promote international understanding;
  - d meetings of representatives of international organisations or collective bodies;
  - e official or commemorative ceremonies and gatherings;

but not exhibitions staged for private purposes in commercial stores or premises to sell goods of third countries.

*Article 91*

The relief referred to in Article 90(1)(a) shall be limited to samples which:

- (a) are imported free of charge as such from third countries or are obtained at the exhibition from goods imported in bulk from those countries;

---

*Status: Point in time view as at 31/01/2020.*

*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)*

---

- (b) are exclusively distributed free of charge to the public at the exhibition for use or consumption by the persons to whom they have been offered;
- (c) are identifiable as advertising samples of low unitary value;
- (d) are not easily marketable and, where appropriate, are packaged in such a way that the quantity of the item involved is lower than the smallest quantity of the same item actually sold on the market;
- (e) in the case of foodstuffs and beverages not packaged as mentioned in (d), are consumed on the spot at the exhibition;
- (f) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 92*

The relief referred to in Article 90(1)(b) shall be limited to goods which are:

- (a) consumed or destroyed at the exhibition; and
- (b) are appropriate, in their total value and quantity, to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 93*

The relief referred to in Article 90(1)(d) shall be limited to printed matter and articles for advertising purposes which:

- (a) are intended exclusively to be distributed free of charge to the public at the place where the exhibition is held;
- (b) in their total value and quantity, are appropriate to the nature of the exhibition, the number of visitors and the extent of the exhibitor's participation.

#### *Article 94*

The relief referred to in Article 90(1)(a) and (b) shall not be granted for:

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) fuels, whether solid, liquid or gaseous.

**Status:**

Point in time view as at 31/01/2020.

**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.