

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 XXII

**Goods imported for examination, analysis or test purposes**

*Article 95*

Subject to Articles 96 to 101, goods which are to undergo examination, analysis or tests to determine their composition, quality or other technical characteristics for purposes of information or industrial or commercial research shall be admitted free of import duties.

*Article 96*

Without prejudice to Article 99, the relief referred to in Article 95 shall be granted only on condition that the goods to be examined, analysed or tested are completely used up or destroyed in the course of the examination, analysis or testing.

*Article 97*

Goods used in examination, analysis or tests which in themselves constitute sales promotion operations shall not enjoy relief.

*Article 98*

Relief shall be granted only in respect of the quantities of goods which are strictly necessary for the purpose for which they are imported. These quantities shall in each case be determined by the competent authorities, taking into account the said purpose.

*Article 99*

1 The relief referred to in Article 95 shall cover goods which are not completely used up or destroyed during examination, analysis or testing, provided that the products remaining are, with the agreement and under the supervision of the competent authorities:

- a completely destroyed or rendered commercially valueless on completion of examination, analysis or testing; or
- b surrendered to the State without causing it any expense, where this is possible under national law; or
- c in duly justified circumstances, exported outside the customs territory of the Community.

2 For the purposes of paragraph 1, 'products remaining' means products resulting from the examination, analysis or tests or goods not actually used.

*Article 100*

Save where Article 99(1) is applied, products remaining at the end of the examinations, analyses or tests referred to in Article 95 shall be subject to the relevant import duties

at the rate applying on the date of completion of the examinations, analyses or tests, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

However, the interested party may, with the agreement and under the supervision of the competent authorities, convert products remaining to waste or scrap. In this case, the import duties shall be those applying to such waste or scrap at the time of conversion.

*Article 101*

The period within which the examinations, analyses or tests must be carried out and the administrative formalities to be completed in order to ensure the use of the goods for the purposes intended shall be determined by the competent authorities.