

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 XXVIII

Fuel and lubricants present in land motor vehicles and special containers

Article 107

- 1 Subject to Articles 108, 109 and 110:
 - a fuel contained in the standard tanks of:
 - private and commercial motor vehicles and motor cycles,
 - special containers,entering the customs territory of the Community;
 - b fuel contained in portable tanks carried by private motor vehicles and motor cycles, with a maximum of 10 litres per vehicle and without prejudice to national provisions on the holding and transport of fuel;shall be admitted free of import duties.
- 2 For the purposes of paragraph 1:
 - a ‘commercial motor vehicle’ means any motorised road vehicle (including tractors with or without trailers) which by its type of construction and its equipment is designed for and capable of transporting, whether for payment or not:
 - more than nine persons including the driver,
 - goods,and any road vehicle for a special purpose other than transport as such;
 - b ‘private motor vehicle’ means any motor vehicle not covered by the definition set out in point (a);
 - c ‘standard tanks’ means:
 - the tanks permanently fixed by the manufacturer to all motor vehicles of the same type as the vehicle in question and whose permanent fitting enables fuel to be used directly, both for the purpose of propulsion and, where appropriate, for the operation, during transport, of refrigeration systems and other systems,
 - gas tanks fitted to motor vehicles designed for the direct use of gas as a fuel and tanks fitted to the other systems with which the vehicle may be equipped,
 - tanks permanently fixed by the manufacturer to all containers of the same type as the container in question and whose permanent fitting enables fuel to be used directly for the operation, during transport, of the refrigeration systems and other systems with which special containers are equipped;
 - d ‘special container’ means any container fitted with specially designed apparatus for refrigeration systems, oxygenation systems, thermal insulation systems, or other systems.

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 108

As regards the fuel contained in the standard tanks of commercial motor vehicles and special containers, Member States may limit application of the relief to 200 litres per vehicle, per special container and per journey.

Article 109

- 1 Member States may limit the amount of duty-free fuel allowed in the case of:
 - a commercial motor vehicles engaged in international transport into their frontier zone to a maximum depth of 25 km as the crow flies, provided such journeys are made by persons residing in the frontier zone;
 - b private motor vehicles belonging to persons residing in the frontier zone.
- 2 For the purposes of applying the provisions of paragraph 1(b), ‘frontier zone’ means, without prejudice to existing conventions in this respect, a zone which, as the crow flies, does not extend more than 15 kilometres from the frontier. The local administrative districts, part of whose territory lies within the zone, shall also be considered to be part of this frontier zone. Member States may grant exemptions therefrom.

Article 110

- 1 Fuel admitted duty-free under Articles 107, 108 and 109 may not be used in a vehicle other than that in which it was imported nor be removed from that vehicle and stored, except during necessary repairs to that vehicle, nor be transferred, whether for a consideration or free of charge, by the person benefiting from the relief.
- 2 Non-compliance with paragraph 1 shall give rise to application of the import duties relating to the products in question at the rate in force on the date of such non-compliance, on the basis of the type of goods and the customs value ascertained or accepted on that date by the competent authorities.

Article 111

The relief referred to in Article 107 shall also apply to the lubricants present in the motor vehicles and required for their normal operation during the journey in question.

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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](#)