

Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version)

TITLE IV **U.K.**

GENERAL AND FINAL PROVISIONS

Article 122 **U.K.**

1 Subject to paragraph 2, Title II shall apply both to goods declared for free circulation coming directly from third countries and to goods declared for free circulation after having been subject to another customs procedure.

2 The cases in which duty-free admission may not be granted for goods declared for free circulation after having been subject to another customs procedure shall be determined in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92.

3 Goods which may be imported under relief from duties in accordance with this Regulation shall not be subject to quantitative restrictions applied pursuant to measures adopted on the basis of Article 133 of the Treaty.

Article 123 **U.K.**

Where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, only the competent authorities of the Member State in whose territory the said goods are to be put to such a use may grant this relief.

Article 124 **U.K.**

The competent authorities of the Member States shall take all appropriate measures to ensure that goods placed in free circulation, where relief from import duties is granted conditional upon goods being put to a particular use by the recipient, may not be used for other purposes without the relevant import duties being paid, unless such alternative use is in conformity with the conditions laid down by this Regulation.

Article 125 **U.K.**

Where the same person simultaneously fulfils the conditions required for the grant of relief from import or export duties under different provisions of this Regulation, the provisions in question shall apply concurrently.

Article 126 **U.K.**

Where this Regulation provides that the granting of relief shall be subject to the fulfilment of certain conditions, the person concerned shall, to the satisfaction of the competent authorities, furnish proof that these conditions have been met.

Article 127 **U.K.**

In the event of duty-free importation or exportation being granted within the limit of an amount determined in euro, Member States may round-off, upwards or downwards, the sum arrived at by converting that amount into the national currency.

Member States may also maintain unamended the exchange value in national currency of the amount determined in euro if, at the time of the annual adjustment provided for in

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 18(2) of Regulation (EEC) No 2913/92, the conversion of this amount, before the rounding off provided for in the first paragraph leads to an alteration of less than 5 % in the exchange value expressed in national currency, or to a reduction thereof.

Article 128 **U.K.**

- 1 Nothing in this Regulation shall prevent the Member States from granting:
- a relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
 - b relief under the customary privileges accorded by virtue of international agreements or headquarters agreements to which either a third country or an international organisation is a contracting party, including the relief granted on the occasion of international meetings;
 - c relief under the customary privileges and immunities accorded in the context of international agreements concluded by all the Member States and setting up a cultural or scientific institute or organisation under international law;
 - d relief under the customary privileges and immunities accorded in the context of cultural, scientific or technical cooperation agreements concluded with third countries;
 - e special relief introduced under agreements concluded with third countries and providing for common measures for the protection of persons or of the environment;
 - f special relief introduced under agreements concluded with adjacent third countries, justified by the nature of the frontier-zone trade with the countries in question;
 - g relief in the context of agreements entered into on the basis of reciprocity with third countries that are Contracting Parties to the Convention on International Civil Aviation (Chicago 1944) for the purpose of implementing Recommended Practices 4,42 and 4,44 in Annex 9 to the Convention (eighth edition, July 1980).
- 2 Where an international convention not covered by any of the categories referred to in paragraph 1, to which a Member State intends to subscribe, provides for the grant of relief, that Member State shall submit a request to the Commission for the application of such relief, supplying the Commission with all the necessary information.

A decision shall be taken on such a request in accordance with the procedure referred to in Article 247a of Regulation (EEC) No 2913/92.

- 3 The supply of information as specified in paragraph 2 shall not be required where the international convention in question provides for the grant of relief not exceeding the limits set under Community law.

Article 129 **U.K.**

- 1 Member States shall notify the Commission of the customs provisions contained in international conventions and agreements of the type referred to in Article 128(1)(b), (c), (d), (e), (f) and (g) and Article 128(3) concluded after 26 April 1983.
- 2 The Commission shall forward to the other Member States the texts of the conventions and agreements notified to it in accordance with paragraph 1.

Article 130 **U.K.**

This Regulation shall not preclude retention:

- (a) by Greece of the special status accorded to Mount Athos as guaranteed by Article 105 of the Greek Constitution;

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](#)

- (b) by Spain and France, until the entry into force of arrangements governing trade relations between the Community and Andorra, of the relief resulting from the Convention of 13 July 1867 and 22 and 23 November 1867 respectively between those countries and Andorra;
- (c) by the Member States and up to a limit of EUR 210 of the relief, if any, which they granted on 1 January 1983 to merchant-navy seamen involved in international travel;
- (d) by the United Kingdom of the reliefs on importations of goods for the use of its forces or the civilian staff accompanying them or for supplying their messes or canteens resulting from the Treaty of Establishment concerning the Republic of Cyprus, dated 16 August 1960.

Article 131 **U.K.**

1 Until the establishment of Community provisions in the field in question, Member States may grant special relief to armed forces not serving under their flags which are stationed on their territories in pursuance of international agreements.

2 Until the establishment of Community provisions in the field in question, this Regulation shall not preclude the retention by Member States of relief granted to workers returning to their country after having resided for at least six months outside the customs territory of the Community on account of their occupation.

Article 132 **U.K.**

This Regulation shall apply without prejudice to:

- (a) Regulation (EEC) No 2913/92;
- (b) the provisions in force concerning the stores of vessels, aircraft and international trains;
- (c) provisions on relief introduced by other Community acts.

Article 133 **U.K.**

Regulation (EEC) No 918/83, as amended by the acts listed in Annex V, is repealed.

References to the repealed Regulation shall be construed as references to this Regulation and shall be read in accordance with the correlation table in Annex VI.

Article 134 **U.K.**

This Regulation shall enter into force on the 20th day following its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2010.

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.

[View outstanding changes](#)

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](#)