

Commission Implementing Regulation (EU) No 1224/2011 of 28 November 2011  
for the purposes of Articles 66 to 73 of Council Regulation (EC) No 1186/2009  
setting up a Community system of reliefs from customs duty (codification)

COMMISSION IMPLEMENTING REGULATION (EU) No 1224/2011

of 28 November 2011

for the purposes of Articles 66 to 73 of Council Regulation (EC) No  
1186/2009 setting up a Community system of reliefs from customs duty

(codification)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a  
Community system of reliefs from customs duty<sup>(1)</sup>,

Whereas:

- (1) Commission Regulation (EEC) No 2289/83 of 29 July 1983 laying down provisions  
for the implementation of Articles 70 to 78 of Council Regulation (EEC) No 918/83  
establishing a Community system of duty-free arrangements<sup>(2)</sup> has been substantially  
amended several times<sup>(3)</sup>. In the interests of clarity and rationality the said Regulation  
should be codified.
- (2) The measures provided for in this Regulation are in accordance with the opinion of the  
Customs Code Committee,

HAS ADOPTED THIS REGULATION:

TITLE I

**SCOPE**

*Article 1*

This Regulation lays down provisions for the implementation of Articles 66 to 73 of  
Regulation (EC) No 1186/2009.

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## TITLE II

### PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY INSTITUTIONS OR ORGANISATIONS

#### CHAPTER I

##### *General provisions*

##### *Section 1*

##### ***Obligations on the part of the institution or organisation to which the articles are consigned***

##### *Article 2*

1 The admission free of import duties of articles referred to in Articles 67 and 68 of Regulation (EC) No 1186/2009 shall entail the following obligations on the part of the institution or organisation to which they are consigned:

- a to dispatch the articles in question directly to the declared place of destination;
- b to account for them in its inventory;
- c to use them exclusively for the purposes specified in the said Articles;
- d to facilitate any verification which the competent authorities consider necessary in order to ensure that the conditions for granting admission free of import duties are satisfied, or remain satisfied.

2 Heads of institutions or organisations to which the articles are consigned, or their authorised representatives, shall furnish the competent authorities with a statement declaring that they are aware of the various obligations listed in paragraph 1 and including an undertaking to comply with them.

The competent authorities may require that the statement referred to in the first subparagraph be produced for each import, or for several imports or for all the imports to be carried out by the institution or organisation to which the articles are consigned.

##### *Section 2*

##### ***Provisions to be applied where the articles are lent, hired out or transferred***

##### *Article 3*

1 Where the second subparagraph of Article 72(2) of Regulation (EC) No 1186/2009 is applied, the institution or organisation to which an article for the use of handicapped persons is lent, hired out or transferred shall, from the date of receipt of the article, comply with the same obligations as those set out in Article 2 of this Regulation.

2 Where the institution or organisation to which an article is lent, hired out or transferred is situated in a Member State other than that in which the institution or organisation that lent, hired out or transferred the article is situated, upon the dispatch of such article the competent customs office of the Member State of dispatch shall issue a T 5 control copy in accordance with the rules laid down in Articles 912a to 912g of Commission Regulation (EEC) No 2454/93<sup>(4)</sup> in

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order to ensure that such article is put to a use entitling it to continue to qualify for admission free of import duties.

For this purpose, the T 5 control copy shall include, in box 104 under the heading ‘other’, one of the entries listed in Annex I.

3 Paragraphs 1 and 2 shall apply *mutatis mutandis* to the loan, hire or transfer of spare parts, components or accessories specifically for articles for the use of handicapped persons and to tools for the maintenance, control, calibration or repair of the said articles which have been admitted free of import duties under Article 67(2) or Article 68(2) of Regulation (EC) No 1186/2009.

## CHAPTER II

### ***Specific provisions relating to the admission free of import duties of articles referred to in Article 67(1) of Regulation (EC) No 1186/2009***

#### *Article 4*

1 In order to obtain admission free of import duties of an article for the use of the blind in accordance with Article 67(1) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

Such application shall be accompanied by all information which the competent authority considers necessary for the purpose of determining whether the conditions laid down for granting admission free of import duties are fulfilled.

2 The competent authority of the Member State where the institution or organisation to which the article is consigned is situated shall give a direct ruling on the application referred to in paragraph 1.

## CHAPTER III

### ***Specific provisions relating to the admission free of import duties of articles referred to in Article 68(1) of Regulation (EC) No 1186/2009***

#### *Article 5*

1 In order to obtain admission free of import duties of an article for the use of handicapped persons under Article 68(1) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

2 The application referred to in paragraph 1 shall contain the following information relating to the article in question:

- a the precise trade description of the article used by the manufacturer, its presumed combined nomenclature classification and the objective technical characteristics indicating that it was specially designed for the education, employment or social advancement of handicapped persons;

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- b the name or business name and address of the manufacturer and, if applicable, of the supplier;
- c the country of origin of the article;
- d the place of destination of the article;
- e the precise use for which the article is intended;
- f the price of the article or its value for customs purposes;
- g the quantity of the article in question.

Documentary evidence providing all relevant information on the characteristics and technical specifications of the article shall be furnished with the application.

#### *Article 6*

The competent authority of the Member State in which the institution or organisation to which the articles are consigned is situated shall take a direct decision on applications under Article 5.

#### *Article 7*

Authorisations for admission free of import duties shall be valid for a period of 6 months.

The competent authorities may, however, set a longer period in the light of the particular circumstances of each case.

### *CHAPTER IV*

#### ***Specific provisions relating to the admission free of import duties of spare parts, components, specific accessories or tools under Article 67(2) and Article 68(2) of Regulation (EC) No 1186/2009***

#### *Article 8*

For the purposes of Article 67(2) and Article 68(2) of Regulation (EC) No 1186/2009, ‘specific accessories’ means items specially designed for use with a specific article for the purpose of improving its performance and scope.

#### *Article 9*

In order to obtain admission free of import duties of spare parts, components specific accessories or tools under Article 67(2) or under Article 68(2) of Regulation (EC) No 1186/2009, the heads of the institutions or organisations to which the articles are consigned, or their authorised representatives, shall submit an application to the competent authority of the Member State in which the institution or organisation is situated.

This application shall be accompanied by all data deemed necessary by the competent authority for the purpose of determining whether the conditions laid down in Article 67(2) or in Article 68(2) of Regulation (EC) No 1186/2009 are fulfilled.

#### *Article 10*

The competent authority of the Member State in which the institution or organisation to which such articles are consigned is situated shall give a direct decision on applications under Article 9.

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### TITLE III

#### **PROVISIONS APPLICABLE TO IMPORTATIONS CARRIED OUT BY BLIND PERSONS AND OTHER HANDICAPPED PERSONS**

##### *Article 11*

Articles 4, 8, 9 and 10 shall apply *mutatis mutandis* to exemption from import duties of the articles referred to in Article 67 of Regulation (EC) No 1186/2009 imported by blind persons themselves for their own use.

##### *Article 12*

The following shall apply *mutatis mutandis* to exemption from import duties of articles imported by handicapped persons themselves for their own use:

- (a) Articles 5, 6 and 7 in the case of articles referred to in Article 68(1) of Regulation (EC) No 1186/2009;
- (b) Articles 8, 9 and 10 in the case of articles referred to in Article 68(2) of Regulation (EC) No 1186/2009.

##### *Article 13*

The competent authorities may allow the application provided for in Articles 4 and 5 to be in a simplified form, where it relates to items imported under the conditions referred to in Articles 11 and 12.

### TITLE IV

#### **FINAL PROVISIONS**

##### *Article 14*

Regulation (EEC) No 2289/83 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 III.

##### *Article 15*

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

This Regulation shall be binding in its entirety and directly applicable in all Member States.

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## ANNEX I

**Entries referred to in Article 3(2)**

- <sup>[F1]</sup>‘Артикул за лицата с увреждания: продължаването на митническите освобождавания подлежи на спазване на член 72, параграф 2, втора алинея от Регламент (ЕО) № 1186/2009’,
- ‘Objeto para personas minusválidas: se mantiene la franquicia subordinada al respeto del artículo 72, apartado 2, segundo párrafo, del Reglamento (CE) n o 1186/2009’,
- ‘Zboží pro postižené osoby: zachování osvobození za předpokladu splnění podmínek čl. 72 odst. 2 druhého pododstavce nařízení (ES) č. 1186/2009’,
- ‘Genstand til handicappede personer: Fortsat fritagelse betinget af overholdelse af artikel 72, stk. 2, andet afsnit, i forordning (EF) nr. 1186/2009’,
- ‘Gegenstand für Behinderte: Weitergewährung der Zollbefreiung abhängig von der Voraussetzung des Artikels 72 Absatz 2 zweiter Unterabsatz der Verordnung (EG) Nr. 1186/2009’,
- ‘Kaubaartiklid puuetega inimestele: impordimaksudest vabastamise jätkamine, tingimusel et täidetakse määruse (EÜ) nr 1186/2009 artikli 72 lõike 2 teist lõiku’,
- ‘Αντικείμενα προοριζόμενα για μειονεκτούντα άτομα: Διατήρηση της ατέλειας εξαρτώμενη από την τήρηση του άρθρου 72 παράγραφος 2 δεύτερο εδάφιο του κανονισμού (ΕΚ) αριθ. 1186/2009’,
- ‘Article for the handicapped: continuation of relief subject to compliance with the second subparagraph of Article 72(2) of Regulation (EC) No 1186/2009’,
- ‘Objet pour personnes handicapées: maintien de la franchise subordonné au respect de l’article 72, paragraphe 2, deuxième alinéa, du règlement (CE) n o 1186/2009’,
- ‘Predmet za osebe s invaliditetom: nastavak oslobođenja od plaćanja carine u skladu s uvjetima iz članka 72. stavka 2. drugog podstavka Uredbe (EEZ) br. 1186/2009’,
- ‘Oggetto per persone disabili: la franchigia è mantenuta a condizione che venga rispettato l’articolo 72, paragrafo 2, secondo comma del regolamento (CE) n. 1186/2009’,
- ‘Invalīdiem paredzētas preces: atbrīvojuma turpmāka piemērošana atkarīga no atbilstības Regulas (EK) Nr. 1186/2009 72. panta 2. punkta otrajai daļai’,
- ‘Neįgaliesiems skirtas daiktas: atleidimo nuo muitų taikymo pratęsimas laikantis Reglamento (EB) Nr. 1186/2009 72 straipsnio 2 dalies antrosios pastraipos nuostatų’,
- ‘Áru behozatala fogyatékos személyek számára: a vámmentesség fenntartása az 1186/2009/EK rendelet 72. cikke (2) bekezdésének második albekezdésében foglalt feltételek teljesítése esetén’,
- ‘Ogġgett għal nies b’xi dizabilita’: tkomplija ta’ helsien mid-dazju suġġett għal osservanza tat-tieni subparagrafu ta’ l-Artiklu 72(2) tar-Regolament (KE) Nru 1186/2009’,
- ‘Voorwerp voor gehandicapten: handhaving van de vrijstelling is afhankelijk van de nakoming van artikel 72, lid 2, tweede alinea van Verordening (EG) nr. 1186/2009’,
- ‘Artykuł przeznaczony dla osób niepełnosprawnych: kontynuacja zwolnienia z zastrzeżeniem zachowania warunków określonych w article 72 ust. 2 akapit drugi rozporządzenia (WE) nr 1186/2009’,
- ‘Objectos destinados à pessoas deficientes: é mantida a fraquia desde que seja respeitadto o n.º 2, segundo parágrafo do artigo 72.º do Regulamento (CE) n.º 1186/2009’,

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- ‘Articole pentru persoane cu handicap: menținerea scutirii este condiționată de respectarea dispozițiilor articolului 72 alineatul (2) al doilea paragraf din Regulamentul (CE) Nr. 1186/2009’,
- ‘Tovar pre postihnuté osoby: nad’alej oslobodený, ak splňa podmienky ustanovené v článku 72 odseku 2 druhom pododseku nariadenia (ES) č. 1186/2009’,
- ‘Predmet za invalide: ohranitev oprostitve v skladu z drugim pododstavkom člena 72(2) uUredbe (ES) št. 1186/2009’,
- ‘Vammaisille tarkoitettut tavarat: tullittomuus jatkuu, edellyttäen että asetuksen (EY) N:o 1186/2009 72 artiklan 2 kohdan toisen alakohdan ehtoja noudatetaan’,
- ‘Föremål för funktionshindrade: Fortsatt tullfrihet under förutsättning att villkoren i artikel 72.2 andra stycket i förordning (EG) nr 1186/2009 uppfylls’.]

#### Textual Amendments

- F1** Substituted by [Commission Regulation \(EU\) No 519/2013 of 21 February 2013](#) adapting certain regulations and decisions in the fields of free movement of goods, freedom of movement for persons, right of establishment and freedom to provide services, company law, competition policy, agriculture, food safety, veterinary and phytosanitary policy, fisheries, transport policy, energy, taxation, statistics, social policy and employment, environment, customs union, external relations, and foreign, security and defence policy, by reason of the accession of Croatia.

## ANNEX II

### REPEALED REGULATION WITH LIST OF ITS SUCCESSIVE AMENDMENTS

Commission Regulation (EEC) No 2289/83 (OJ L 220, 11.8.1983, p. 15).	
Commission Regulation (EEC) No 1746/85 (OJ L 167, 27.6.1985, p. 23).	
Point I.18 of Annex I to the 1985 Act of Accession (OJ L 302, 15.11.1985, p. 139).	
Commission Regulation (EEC) No 3399/85 (OJ L 322, 3.12.1985, p. 10).	only Article 1 point 3
Commission Regulation (EEC) No 735/92 (OJ L 81, 26.3.1992, p. 18).	
Point XIII A.II.4 of Annex I to the 1994 Act of Accession (OJ C 241, 29.8.1994, p. 274).	
Point 19.B.1 of Annex II to the 2003 Act of Accession (OJ L 236, 23.9.2003, p. 771).	
Commission Regulation (EC) No 1792/2006 (OJ L 362, 20.12.2006, p. 1).	only point 11.B.1 of the Annex

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## ANNEX III

## CORRELATION TABLE

<b>Regulation (EEC) No 2289/83</b>	<b>This Regulation</b>
Article 1	Article 1
Article 2(1), introductory phrase	Article 2(1), introductory phrase
Article 2(1), first indent	Article 2(1)(a)
Article 2(1), second indent	Article 2(1)(b)
Article 2(1), third indent	Article 2(1)(c)
Article 2(1), fourth indent	Article 2(1)(d)
Article 2(2)	Article 2(2)
Article 3(1)	Article 3(1)
Article 3(2), first subparagraph	Article 3(2), first subparagraph
Article 3(2), second subparagraph, introductory phrase	Article 3(2), second subparagraph
Article 3(2), second subparagraph, list of entries	Annex I
Article 3(3)	Article 3(3)
Article 4	Article 4
Article 6	Article 5
Article 7	Article 6
Article 10	Article 7
Article 13	Article 8
Article 14	Article 9
Article 15	Article 10
Article 16	Article 11
Article 17	Article 12
Article 18	Article 13
Article 19	—
—	Article 14
Article 20	Article 15
—	Annex II
—	Annex III



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- (1) OJ L 324, 10.12.2009, p. 23.
- (2) OJ L 220, 11.8.1983, p. 15.
- (3) See Annex II.
- (4) OJ L 253, 11.10.1993, p. 1.

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