

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)

TITLE II

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

CHAPTER I

*General provisions*

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>(1)</sup> in 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.

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**Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) No 1224/2011, Article 3. (See end of Document for details)

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(1) [OJ L 253, 11.10.1993, p. 1.](#)

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