COUNCIL REGULATION (EC) No 1186/2009
of 16 November 2009
on the establishment of the Community customs exemption scheme
(Coded version)
THE COUNCIL OF THE EUROPEAN UNION,
Having regard to the Treaty establishing the European Community,
in particular Articles 26, 37 and 308,

Having regard to the proposal from the Commission,
Having regard to the opinion of the European Parliament
(1) Opinion of 24 March 2009 (not yet published in the Official Journal of the Union).

(1),
Whereas:

Regulation (EEC) No Council Regulation (EC) No 918/83 of 28 March 1983 establishing the Community customs exemption system

(2) OJ L 105, 23.4.1983, p. 1.

(2) has been substantially amended several times

(3) See Annex V.

(3) For reasons of clarity and rationality, the said Regulation should be codified.

(2) Unless otherwise specified in the Treaty, the duties of the common customs tariff apply to all goods imported into the Community. The same applies to agricultural leveling duties and to any other charges to be levied on imports under the common agricultural policy or under specific schemes applicable to certain products resulting from the processing of agricultural products.

(3) However, such taxation is not justified when, in certain well-defined circumstances, the particular conditions for importing goods do not require the application of the usual measures for protecting the economy.

(4) It is appropriate to provide, as is traditional in most customs legislation, that in such cases the importation may be carried out with the benefit of a free-market regime that exempts the goods from the application of import duties to which they would normally be subject.

(5) Such free-market regimes also result from international multilateral conventions to which the Member States or some of them are contracting parties. If the Community is to apply these conventions, such application implies the adoption of Community regulations on customs free-market exemptions, in order to eliminate, in accordance with the requirements of the customs union, the differences concerning the object, scope and conditions of application of the exemptions provided for by these conventions and to allow all interested persons to benefit from the same advantages throughout the Community. (6) Certain exemptions applied in Member States result from specific conventions concluded with third countries or with international organizations; that these conventions, by reason of their object, only concern the signatory Member State. It is not necessary to define at Community level the conditions for granting such exemptions, it being sufficient to authorize their granting by the Member States concerned, when necessary, through an appropriate procedure established for that purpose.

(7) The implementation of the common agricultural policy entails the application of export duties to certain goods, in certain circumstances. It is also appropriate to define, at Community level, the cases in which an exemption from these export duties may be granted.

(8) For the sake of legal clarity, it is appropriate to list the provisions of Community acts that provide for certain exemptions that are not affected by this Regulation.

(9) This Regulation does not prejudice the application by Member States of prohibitions or restrictions on imports or exports justified by reasons of public morality, public order, and public safety; the protection of the health and life of persons and animals or the preservation of plants; the protection of national heritage of artistic, historical or archaeological value; or the protection of industrial and commercial property.

(10) In the case of exemptions granted within the limit of fixed values in euros, it is necessary to define the rules to be followed for the purpose of converting these values into national currencies.
THIS REGULATION HAS BEEN APPROVED:
TITLE I

TITLE I
SCOPE AND DEFINITIONS
Article 1
This Regulation determines the cases in which, due to special circumstances, exemption from import duties or export duties and a derogation from the measures
adopted on the basis of Article 133 of the Treaty are granted when goods are released for free circulation or exported to
outside the customs territory of the Community.

Article 2
1. For the purposes of this Regulation, the following definitions apply:
(a) "Import duties" means customs duties and charges of equivalent effect, as well as agricultural leveling duties and other levies to be charged on importation, provided for within the framework of the common agricultural policy or the specific schemes applicable to certain goods resulting from the processing of agricultural products;

b) "Export duties" means agricultural leveling duties and other charges to be levied on exports, provided for within the framework of the common agricultural policy or specific schemes applicable to certain goods resulting from the processing of agricultural products;

c) "Personal property" means property intended for the personal use of the persons concerned or for the needs of their household.

In particular, "personal property" includes:
i) the contents of the household,
ii) bicycles and motorcycles, motor vehicles for private use and their trailers, camping caravans, pleasure boats and tourist aircraft.

"Personal property" also includes household provisions corresponding to a normal family supply, domestic animals and riding animals, as well as portable instruments of mechanical arts or liberal professions necessary for the exercise of the profession of the person concerned.
Personal property must not, by its nature or quantity, give rise to any commercial concern;

d) "Contents of the house" means personal belongings, household linen and furniture or items of equipment intended for the personal use of the persons concerned and for the needs of their household;

e) "Alcoholic products" means products (beers, wines, aperitifs based on wine or alcohol, spirits, liqueurs or spirituous beverages, etc.) included in headings 2203 to 2208 of the Combined Nomenclature.

2. Unless otherwise provided in this Regulation, for the purposes of applying Title II, "third country" also includes parts of the territory of Member States excluded from the customs territory of the Community, pursuant to Council Regulation (EEC) No 2913/92 of 12 October 1992 laying down the Community Customs Code.

(1) OJ L 302, 19.10.1992, p. 1.

(1).

TITLE II
IMPORT DUTY FREEZE
CHAPTER I
Personal property belonging to individuals who transfer their habitual residence from a third country to the Community
Article 3
Without prejudice to the provisions of Articles 4 to 11, personal property imported by individuals who transfer their habitual residence to the customs territory of the Community is admitted with an import duty freeie.

Article 4. The freeie is limited to personal property:
a) Which, except in special cases where circumstances justify it, have been in the possession of the person concerned and, in the case of non-consumable goods, have been used by him in his previous habitual residence for at least six months before the date on which he ceased to have that residence in the third country of departure;

b) Which are intended to be used for the same purposes in his new habitual residence.

Member States may, in addition, make admission with exemption conditional upon the goods in question having been subjected, either in the country of origin or in the country of origin, to the customs and/or fiscal duties to which they are normally liable.

Article 5
1. Only persons who have their habitual residence outside the customs territory of the Community for at least twelve consecutive months may benefit from the exemption.

2. However, the competent authorities may grant derogations from the rule in paragraph 1, provided that the intention of the person concerned has clearly been to reside outside the customs territory of the Community for a minimum period of twelve months.

Article 6
The following are excluded from the exemption:
a) Alcoholic products;
b) Tobacco and tobacco products;
c) Commercial means of transport;
d) Materials for professional use, with the exception of portable instruments for mechanical arts or liberal professions.

Article 7
1. Except in special circumstances, exemption shall only be granted
for personal goods declared for free circulation before the expiry of a period of twelve months from the date on which the person concerned established his or her habitual residence in the customs territory of the Community.

2. The release for free circulation of personal goods may be carried out several times within the period referred to in paragraph 1.

Article 8
1. Within twelve months from the date of acceptance of the declaration for free circulation, personal goods imported with exemption may not be the subject of loan, pledge, rental or transfer, whether for consideration or free of charge, without the competent authorities having been previously informed.

2. Any loan, pledge, rental or transfer carried out before the expiry of the period referred to in paragraph 1 shall be considered a loan, pledge, rental or transfer. 1. Imply the application of import duties relating to the goods in question, according to the rate in force on the date of the loan, pledge, rental or transfer, depending on its nature and based on the customs value recognized or accepted on that date by the competent authorities.

Article 9

1. By way of derogation from the first paragraph of Article 7, exemption may be granted for personal property declared for free circulation before the person concerned establishes his habitual residence in the customs territory of the Community, on the basis of a commitment by him to effectively establish it there within a period of six months. This commitment is accompanied by a guarantee, the form and amount of which are determined by the competent authorities.

2. When the provisions of paragraph 1 apply, the period provided for in point (a) of Article 4 shall be calculated from the date of introduction of personal property into the customs territory of the Community.

Article 10
1. When, due to professional obligations, the person concerned leaves the third country where he had his habitual residence without simultaneously establishing habitual residence in the customs territory of the Community, but with the intention of establishing it there subsequently, the competent authorities may authorize the admission with exemption of the personal property that he transfers for that purpose to the said territory.

2. The admission with exemption of the personal property mentioned in paragraph 1 is granted under the conditions provided for in Articles 3 to 8, it being understood that:
a) The periods provided for in point (a) of Article 4 and in the first paragraph of Article 7 are calculated from the date of introduction of the personal property into the customs territory of the Community;

b) The period provided for in paragraph 1 of Article 8 is calculated from the date of the effective establishment of the habitual residence of the person concerned in the customs territory of the Community.

3. Admission with exemption is further subject to the commitment of the person concerned to effectively establish his or her habitual residence in the customs territory of the Community within a period determined by the competent authorities according to the circumstances. These authorities may require that this commitment be accompanied by a guarantee, the form and amount of which are determined by them.

Article 11.
The competent authorities may derogate from the provisions of points (a) and (b) of Article 4, points (c) and (d) of Article 6 and Article 8 when, due to exceptional political circumstances, a person has to transfer his or her habitual residence from a third country to the customs territory of the Community.

CHAPTER II
Goods imported on the occasion of a marriage
Article 12
1. Without prejudice to the provisions of Articles 13 to 16, trousseaux and movable goods, even new, belonging to a person who transfers his habitual residence from a third country to the customs territory of the Community on the occasion of his marriage, shall be admitted duty-free.
2. Gifts customarily given on the occasion of a marriage, received by a person who meets the conditions set out in paragraph 1 from persons who have their habitual residence in a third country, shall also benefit from duty-free import, under the same conditions. The value of each gift to be admitted duty-free may not, however, exceed EUR 1,000.

Article 13
Only persons who:
a) Have their habitual residence outside the customs territory of the Community for at least twelve consecutive months may benefit from the duty-free import referred to in Article 12. However, derogations may be granted to this rule provided that the intention of the person concerned has clearly been to reside outside the customs territory of the Community for a minimum period of twelve months;

b) That they provide proof of their marriage.

9002.21.01

Official Journal of the European Union 10.12.2009
Article 14.
Alcoholic products and tobacco products are excluded from the exemption.

Article 15.
1. Except in exceptional circumstances, the exemption is only granted for goods declared for free circulation:
a) No more than two months before the date planned for the wedding. In this case, the exemption is subject to the provision of an appropriate guarantee, the form and amount of which are determined by the competent authorities; and
b) No later than four months after the date of the wedding.

2. The release for free circulation of the goods mentioned in Article 12 may be carried out several times within the period referred to in paragraph 1 of this Article.

Article 16
1. Within twelve months from the date of acceptance of the declaration for free circulation, goods admitted with exemption under Article 12 may not be loaned, pledged, rented or transferred, whether for consideration or free of charge, without the competent authorities having been previously informed.

2. Any loan, pledge, rental or transfer made before the expiry of the period referred to in paragraph 1, shall imply the application of import duties relating to the goods in question, according to the rate in force on the date of the loan, pledge, rental or transfer, according to their nature and based on the customs value recognized or accepted on that date by the competent authorities.

CHAPTER III
Personal Property Acquired by Succession in Case of Death
Article 17
1. Without prejudice to Articles 18, 19 and 20, personal property acquired either by legal succession or by testamentary succession by a natural person who has his habitual residence in the customs territory of the Community is admitted with exemption from import duties.

2. For the purposes of paragraph 1, "personal property" means all the property referred to in point (c) of paragraph 1 of Article 2 that forms part of the estate of the deceased.

Article 18.
The following are excluded from exemption:

a) Alcoholic products;

b) Tobacco or tobacco products;

c) Commercial means of transport;

d) Materials for professional use, with the exception of portable instruments of mechanical arts or liberal professions necessary for the exercise of the deceased's profession;

e) Provisions of raw materials and manufactured or semi-manufactured products;

f) Live livestock and provisions of agricultural products exceeding the quantities corresponding to a normal family supply.

Article 19
1. The exemption is only granted for personal property declared for free circulation no later than two years from the date of entry into possession of the property (closure of the succession).

However, due to special circumstances, an extension of this period may be granted by the competent authorities.

2. The importation of personal property may be carried out several times within the period referred to in paragraph 1.

Article 20

Articles 17, 18 and 19 apply mutatis mutandis to personal property acquired by testamentary succession by legal persons established in the customs territory of the Community that carry out a non-profit activity.

CHAPTER IV
Linens, school supplies and other movable goods of pupils

Article 21

1. The following are admitted with exemption from import duties:
linens, school supplies and used movable goods that constitute the normal furnishings of a student's room, belonging to pupils who come to reside in the customs territory of the Community in order to carry out their studies there, and which are intended for their personal use during their studies.

2. For the purposes of paragraph 1, the following definitions apply:
a) "Pupil" means any person regularly enrolled in an educational establishment to attend full-time courses there;
b) "Trousseau" means underwear or household clothing, as well as clothing, even new;
c) "School materials" means objects and instruments (including calculators and typewriters) normally used by pupils in the course of their studies.

Article 22. The exemption shall be granted at least once per academic year.

CHAPTER V
Shipments of insignificant value
Article 23.
1. Without prejudice to the provisions of Article 24, shipments consisting of goods of insignificant value sent directly from a third country to a recipient in the Community shall be imported with exemption from import duties.

2. For the purposes of paragraph 1, "goods of insignificant value" means goods whose total intrinsic value does not exceed EUR 150 per consignment.

Article 24. The following are excluded from the exemption:
a) Alcoholic products;
b) Perfumes and toilet waters;
c) Tobacco and tobacco products.

CHAPTER VI
Consignments sent from private individuals
Article 25.
1. Without prejudice to Articles 26 and 27, goods that are the subject of consignments dispatched from a third country by a private individual to another private individual located in the customs territory of the Community are admitted with an exemption from import duties, provided that these are imports of a non-commercial nature.

The exemption provided for in this paragraph does not apply to consignments from the island of Heligoland.

2. For the purposes of paragraph 1, "non-commercial imports" means imports relating to consignments that, simultaneously:
a) Are occasional in nature;
b) Contain exclusively goods intended for the personal or family use of the recipients, and their nature or quantity must not reflect any commercial concern;
c) Are sent, without any kind of payment, by the sender to the recipient.

Article 26

1. The exemption referred to in paragraph 1 of Article 25 is applied to a value of EUR 45 per consignment, including the value of the goods referred to in Article 27.

2. When the total value of several goods exceeds, per consignment, the value referred to in paragraph 1 of Article 25, the exemption shall be waived. 1. The franchise is granted up to the limit of that value for those goods which, imported separately, could have benefited from said franchise,
provided that the value of a good cannot be paid in installments.

Article 27.
With regard to the goods mentioned below, the franchise
referred to in paragraph 1 of Article 25 is limited, per shipment, to the quantities set below for each of them:
a) Tobacco products:
— 50 cigarettes,
— 25 cigarillos (cigars with a maximum weight of 3 grams per unit),
— 10 cigars,
— 50 grams of smoking tobacco, or
— a proportional assortment of these different products;

b) Alcohols and alcoholic beverages:
— distilled beverages and spirituous beverages with an alcoholic strength exceeding 22% vol; Undenatured ethyl alcohol

b) Alcohols and alcoholic beverages:
— distilled beverages and spirituous beverages with an alcoholic strength exceeding 22% vol; Undenatured ethyl alcohol
of 80% vol or more: 1 liter, or
— distilled beverages and spirits, aperitifs that
have wine or alcohol as a base, tafia, sake or similar beverages with an alcoholic content equal to or less than 22%; sparkling and semi-sparkling wines, fortified wines:
1 liter or a proportional assortment of these different products, and
— still wines: 2 liters;

c) — Perfumes: 50 grams or
— eau de toilette: 0.25 liters.

9002.21.0

CHAPTER VII
Investment goods and other capital goods
imported on the occasion of a transfer of activities
from a third country to the Community

Article 28

1. Without prejudice to the measures in force in the Member States
in matters of industrial and commercial policy, investment goods and other capital goods belonging to undertakings that permanently cease their activities in a third country to carry out similar activities in the customs territory of the Community are admitted with duty exemption, in accordance with Articles 29 to 33.

When the transferred undertaking is a farm, live livestock is also admitted with exemption.

2. For the purposes of paragraph 1, "undertaking" means an autonomous economic unit of production or services.

Article 29.

The exemption referred to in Article 28 is limited to investment goods and other capital goods:
a) Which, except in special cases justified by the circumstances,
have been effectively used in the enterprise for at least 12 months before the date of cessation of the enterprise's activity in the third country from which it is transferred;
b) Which are intended to be used for the same purposes after that transfer;
c) Which are related to the nature and importance of the enterprise in question.

Article 30. Enterprises whose transfer to the customs territory of the Community is for the reason or purpose of a merger with — or absorption by — an enterprise established in the customs territory of the Community, without the creation of a new activity, are excluded from the exemption.

Article 31.

The following are excluded from the exemption:
a) Means of transport that do not have the character of instruments of production or services;
b) Provisions of any kind intended for human consumption or for animal feed; c) Fuels and provisions of raw materials or manufactured or semi-manufactured products;

d) Livestock held by livestock traders.

Article 32. Except in special cases where circumstances justify it, the exemption referred to in Article 28 shall only be granted for investment goods and other capital goods declared for free practice before a period of twelve months has elapsed from the date of cessation of the enterprise's activity in the third country of origin.

Article 33.

1. Within twelve months from the date of acceptance of the declaration for free practice, investment goods and other capital goods admitted with exemption may not be the subject of loan, pledge, lease or transfer, whether for consideration or free of charge, without the competent authorities having been previously informed.

This period may be extended by up to thirty-six months in relation to the lease or transfer where there is a risk of abuse.

2. A loan, pledge, rental or assignment made before the expiry of the period referred to in paragraph 1 implies the application of import duties relating to the goods in question, according to the rates in force on the date of the loan, pledge, rental or assignment, depending on their nature and based on the customs value recognized or accepted on that date by the competent authorities.

Article 34. Articles 28 to 33 shall apply mutatis mutandis to investment goods and other capital goods belonging to persons exercising a liberal profession, as well as to legal persons carrying out a non-profit activity, who transfer that activity from a third country to the customs territory of the Community.

CHAPTER VIII

Products obtained by Community agricultural producers on properties situated in a third country

Article 35

1. Without prejudice to Articles 36 and 37, products of agriculture, animal husbandry, beekeeping, horticulture or forestry, originating from properties situated in a third country in the immediate vicinity of the Community customs territory and exploited by rural producers whose registered office is situated in the said customs territory, in the immediate vicinity of the third country in question, are admitted with exemption from import duties.

2. In order to benefit from paragraph 1, the products of animal husbandry must come from animals originating in the Community or introduced into it for free circulation.

Article 36.

The exemption is limited to products that have not been subjected to any treatment other than that which is customarily carried out after harvesting or production.

Article 37.

The exemption is only granted for products introduced into the customs territory of the Community by the agricultural producer or on his behalf.

Article 38.

Articles 35, 36 and 37 apply mutatis mutandis to products of fishing and aquaculture carried out in lakes and watercourses bordering a Member State and a third country by Community fishermen and to products of hunting carried out by Community hunters in those lakes and watercourses.

CHAPTER IX

Seeds, fertilizers and products for the treatment of soil and plants imported by agricultural producers from third countries for use on properties bordering those countries.

Article 39.

Without prejudice to Article 40, seeds, inputs and products for the treatment of soil and plants intended for the exploitation of properties located in the customs territory of the Community contiguous to a third country and exploited by agricultural producers whose place of exploitation is located in that third country in the immediate vicinity of the customs territory of the Community are admitted with exemption from import duties.

Article 40.

1. The exemption is limited to the quantities of seeds, fertilizers or other products necessary for the exploitation of the properties.

2. The exemption is only granted for seeds, fertilizers or other products directly introduced into the customs territory of the Community by the agricultural producer or on his behalf.

3. Member States may make the granting of the
free period conditional on reciprocity.

CHAPTER X

Goods contained in the personal baggage of travelers

Article 41
Goods contained in the personal baggage of travelers from a third country are admitted free of import duties, provided that these imports benefit from the
exemption from value-added tax (VAT) under national legislation adopted in accordance with the provisions of Council Directive 2007/74/EC of 20 December 2007,
on exemption from value-added tax and
excise duties levied on goods
imported by travelers from third countries

(1) OJ L 346, 29.12.2007, p. 6.

(1).

Goods imported into the territories listed in paragraph 1 of article 41 of the Constitution shall be permitted to the public for the purposes of this Ordinance.

1
of Article 6 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value-added tax

(2) OJ L 347, 11.12.2006, p. 1.

(2) are subject to the same provisions on customs exemptions as goods imported into any other part of the territory of the Member States in question.

CHAPTER XI
Educational, scientific or cultural objects; scientific instruments and apparatus

Article 42
Educational, scientific or cultural objects referred to in Annex I are admitted with exemption from import duties, whatever their recipient and the use to which they are put.

Article 43.
Educational, scientific or cultural objects referred to in Annex II are admitted duty-free when they are intended:
a) For public or public utility establishments or bodies of an educational, scientific or cultural nature;
b) For establishments or bodies included in the categories designated in relation to each object in column 3 of Annex II, provided that they have been approved by the competent authorities of the Member States to receive these objects duty-free.

Article 44.
1. Without prejudice to Articles 45 to 49, scientific instruments and apparatus not covered by Article 43 are imported duty-free when imported exclusively for non-commercial purposes.

9002.21.0

Official Journal of the European Union 10.12.2009
2. The exemption referred to in paragraph 1 is limited to scientific instruments and apparatus intended:
a) Either for public or public utility establishments whose main activity is teaching or scientific research, as well as for services dependent on a public or public utility establishment whose main activity is teaching or scientific research;
b) Or for private establishments whose main activity is teaching or scientific research, approved by the competent authorities of the Member States to receive these items with exemption.

Article 45. The exemption mentioned in paragraph 1 Paragraph 1 of Article 44 applies equally to:
a) Spare parts, components or accessories specifically intended for scientific instruments or apparatus, provided that such spare parts, components or accessories are imported at the same time as those instruments or apparatus or, if imported later, are recognized as being intended for instruments or apparatus:
i) that were previously imported with a duty-free allowance, provided that those instruments or apparatus still have a scientific character at the time the duty-free allowance is requested for the specific spare parts, components or accessories, or
ii) that are eligible for a duty-free allowance at the time it is requested for the specific spare parts, components or accessories;

b) Tools to be used in the maintenance, control, calibration or repair of scientific instruments or apparatus, provided that these tools are imported at the same time as these instruments or apparatus or, if they are imported later, it is recognized that they are intended for instruments or apparatus:
i) that have been previously imported with a franchise, provided that these instruments or apparatus still have a scientific character at the time the franchise is requested for the tools, or
ii) that are eligible to benefit from a franchise at the time it is requested for the tools.

Article 46

For the purposes of applying Articles 44 and 45:

a) A "scientific instrument or apparatus" means an instrument or apparatus which, by virtue of its objective technical characteristics and the results it allows to obtain, is exclusively or primarily suitable for carrying out scientific activities;

(b) Scientific apparatus or instruments intended for use in scientific research or teaching, carried out without profit-making purposes, shall be considered as "imported for non-commercial purposes".

Article 47
If necessary, certain instruments or apparatus may be excluded from the right of exemption, according to the procedure referred to in Article 247-A of Regulation (EEC) No 2913/92, provided that it is found that the exemption from import of such instruments or apparatus prejudices the interests of the Community industry in the sector of production in question.

Article 48
1. The objects referred to in Article 43 and the scientific instruments or apparatus admitted with exemption under the conditions laid down in Articles 45, 46 and 47 may not be loaned, rented or transferred, whether for consideration or free of charge, without prior notification to the competent authorities.
2. In the case of loan, rental or transfer to an establishment or body entitled to benefit from the franchise under Article 43 or paragraph 2 of Article 44, the franchise remains in effect as long as that establishment or body uses the object, instrument or apparatus for purposes that give rise to the right to grant that franchise.

In other cases, the loan, rental or transfer is subject to the prior payment of import duties, according to the rate in force on the date of the loan, rental or transfer, according to its nature and customs value recognized or accepted on that date by the competent authorities.

Article 49
1. Establishments or bodies referred to in Articles 43 and 44 that cease to meet the conditions required to benefit from the franchise, or that intend to use an object admitted with a franchise for purposes other than those provided for in those items, must inform the competent authorities of this fact.

2. Items remaining in the possession of establishments or bodies that cease to meet the conditions required to benefit from the exemption are subject to the respective import duties, according to the rate in force on the date on which the aforementioned conditions cease to be met, in accordance with their nature and customs value recognized or accepted on that date by the competent authorities.

03/423

Official Journal of the European Union L 324/31
The objects used by the establishment or body benefiting from the exemption for purposes other than those provided for in Articles 43 and 44 are subject to the respective import duties, at the rate in force on the date on which they were given another use, in accordance with their nature and customs value recognized or accepted on that date by the competent authorities.

Article 50
Articles 47, 48 and 49 shall apply mutatis mutandis to the products referred to in Article 45.

Article 51
1. Equipment imported for non-commercial purposes by or on behalf of an establishment or scientific research body whose headquarters are located outside the Community is admitted with exemption from import duties.

2. The exemption is granted, provided that the equipment:
a) Is intended to be used by members or representatives of the establishments and bodies referred to in item 1 or
with their consent, within the scope and limits of scientific cooperation agreements aimed at the execution of international scientific research programs, in scientific research establishments that have their headquarters in the Community and are approved for this purpose by the competent authorities of the Member States;

b) Remains, during its stay in the customs territory of the Community, the property of a natural or legal person established outside of it.

3. For the purposes of this article and article 52:

a) "Equipment" means instruments, apparatus, machines and their accessories, including spare parts and utensils specifically intended for maintenance, control, calibration or repair, used for scientific research purposes;

b) Equipment intended for use in scientific research conducted without profit motive is considered "imported for non-commercial purposes".

Article 52
1. Equipment admitted to the benefit of the franchise under the conditions set out in Article 51 may not be loaned, rented or transferred, whether for consideration or free of charge, without the authorities having been previously informed.

2. In the case of loan, rental or transfer to an establishment or body entitled to benefit from the franchise under Article 51, the franchise remains in effect as long as that establishment or body uses the equipment for purposes that entitle it to the franchise.

In other cases, and without prejudice to the application of Articles 44
and 45
, the granting of the loan, rental or transfer shall be subject to the prior payment of import duties, according to the rate in force on the date of the loan, rental or transfer, in accordance with its nature and customs value recognized or accepted on that date by the competent authorities.

3. Establishments or bodies referred to in paragraph 1 of Article 51 that cease to meet the conditions required to benefit from the exemption, or that intend to use the equipment admitted with exemption for purposes other than those provided for in that article, must inform the competent authorities of this fact.

4.1 Equipment used by establishments or bodies that cease to meet the conditions required to benefit from the exemption are subject to the application of the respective import duties, according to the rate in force on the date on which these conditions cease to be met, according to their nature and based on the customs value recognized or accepted on that date by the competent authorities.

Without prejudice to Articles 44 and 45, equipment used by the establishment or body benefiting from the exemption for purposes other than those provided for in Article 51 are subject to the application of the respective import duties, according to the rate in force on the date on which they are allocated to another use, according to their nature and customs value recognized or accepted on that date by the competent authorities.

CHAPTER XII
Laboratory animals and biological or chemical substances intended for research
Article 53
1. The following are admitted with exemption from import duties:
a) Animals specially prepared for laboratory use;
b) Biological or chemical substances included in a list established in accordance with the procedure referred to in Article 247(a) of Regulation (EEC) No 2913/92 and which are imported exclusively for non-commercial purposes.

2. The exemption referred to in paragraph 1 is limited to animals and biological or chemical substances intended for:
a) Public or public utility establishments whose main activity is teaching or scientific research, as well as services dependent on a public or public utility establishment whose main activity is teaching or scientific research;

b) Private establishments whose main activity is teaching or scientific research, approved by the competent authorities of the Member States to receive these goods free of charge.

3. Only biological or chemical substances for which there is no equivalent production in the customs territory of the Community and whose specificity or degree of purity confers upon them the character of substances exclusively or mainly suitable for scientific research may be included in the list referred to in point (b) of paragraph 1.

CHAPTER XIII
Therapeutic substances of human origin and reagents for the determination of blood and tissue groups

Article 54

1. Without prejudice to Article 55, the following are admitted free of import duties:

a) Therapeutic substances of human origin;

b) Reagents for the determination of blood groups;

c) Reagents for the determination of tissue groups.

2. For the purposes of paragraph 1, the following definitions apply:

a) "Therapeutic substances of human origin" means human blood and its derivatives (whole human blood, dried human plasma, human albumin and stable protein solutions, human plasma, human immunoglobulin, human fibrinogen);

b) "Reagents for the determination of blood groups" means all reagents of human, vegetable or other origin for the determination of blood groups and the detection of blood incompatibilities;

c) "Reagents for the determination of tissue groups" means all reagents of human, animal, vegetable or other origin for the determination of human tissue groups.

Article 55.
The exemption is limited to products:
a) Intended for bodies or laboratories approved by the competent authorities for exclusive use for medical or scientific purposes, excluding any commercial operation;

b) Accompanied by a certificate of conformity issued by an authorized body in the third country of origin;

c) Contained in containers with a special identification label.

Article 56.
The exemption applies to special packaging indispensable for the transport of therapeutic substances of human origin or reagents for the determination of blood or tissue groups, as well as solvents and accessories necessary for their use that may be included in the shipments.

CHAPTER XIV
Instruments and apparatus intended for medical research, for the preparation of diagnoses or for the performance of medical treatments
Article 57
1. Instruments and apparatus intended for medical research, for the preparation of diagnoses or for the performance of medical treatments are imported with import duty exemption when offered free of charge by charitable or philanthropic organizations or by individuals to health agencies, services dependent on hospitals and medical research institutes authorized by the competent authorities of the Member States to receive these items with exemption or purchased by these health agencies, hospitals or medical research institutes with funds exclusively provided by charitable or philanthropic organizations or with voluntary contributions, provided that:
a) The donation of the instruments or apparatus in question does not conceal any commercial intention on the part of the donor; and
b) The donor is not in any way connected to the manufacturer of the instruments or apparatus for which the franchise is requested.

2. The franchise also applies, under the same conditions:
a) To spare parts, components and accessories specifically intended to fit the instruments and apparatus mentioned in paragraph 1, provided that these spare parts, components and accessories are imported at the same time as these instruments or apparatus or, if imported later, it is recognized that they are intended for instruments or apparatus previously imported with a franchise;

b) To tools to be used in the maintenance, control, calibration or repair of instruments or apparatus, provided that these tools are imported at the same time as these instruments or apparatus or, if imported later, it is recognized that they are intended for instruments or apparatus previously imported with a franchise.

Article 58.
For the purposes of Article 57,
in particular with regard to the
instruments or apparatus, as well as the beneficiary bodies referred to in that article, Articles 47,
48 and 49 shall apply
mutatis mutandis.

CHAPTER XV
Reference substances for the quality control of
medicinal products
Article 59
Shipments containing samples of reference substances authorized by the World Health Organization and intended for the
quality control of materials used in the manufacture of
medicinal products and which are sent to recipients approved by the competent authorities of the Member States to receive such shipments free of charge are admitted with exemption from import duties.

CHAPTER XVI
Pharmaceutical products used during
international sporting events
Article 60
Pharmaceutical products for human or veterinary medicine intended for the use of persons or animals from third countries to participate in international sporting events organised in the customs territory of the Community are admitted with exemption from import duties,
within the limit necessary to cover their needs during their stay in that territory.

CHAPTER XVII
Goods sent to charitable and philanthropic bodies; objects intended for the blind and other disabled persons
A. For the achievement of general objectives
Article 61
1. Without prejudice to Articles 63 and 64, the following are permitted with exemption from import duties, provided they do not give rise to significant abuses or distortions of competition:
a) Essential goods imported by State bodies or other bodies with charitable or philanthropic purposes approved by the competent authorities, to be distributed free of charge to needy persons;
b) Goods of any kind sent free of charge by a person or body established outside the customs territory of the Community and without any commercial intention on the part of the latter, to bodies of the State or other bodies with charitable or philanthropic purposes approved by the competent authorities, for the purpose of obtaining funds in occasional acts of charity in favour of needy persons;

c) Equipment and office supplies sent free of charge by a person or body established outside the customs territory of the Community and without any commercial intention on the part of the latter, to bodies with charitable or philanthropic purposes approved by the competent authorities, to be used exclusively for the needs of their operation and the achievement of their charitable or philanthropic objectives.

2. For the purposes of point (a) of paragraph 1, "essential goods" means goods indispensable to meeting the immediate needs of persons, such as foodstuffs, medicines, clothing and blankets.

Article 62.
The following are excluded from the exemption:
a) Alcoholic products;
b) Tobacco and tobacco products;
c) Coffee and tea;
d) Motor vehicles, with the exception of ambulances.

Article 63. The exemption is only granted to bodies whose written records allow the competent authorities to control operations and which offer all guarantees considered necessary.

Article 64.
1. The goods and materials referred to in Article 61 may not be the object, by the body benefiting from the exemption, of loan, rental or transfer, whether for consideration or free of charge, for purposes other than those provided for in points (a) and (b) of paragraph 1 of that article without the competent authorities having been previously informed.

2. In the case of loan, rental or assignment to an organization
authorized to benefit from the franchise under Articles 61
and 63
, the franchise remains in effect, provided that the latter uses the goods and materials in question for purposes that confer the right
to the granting of such franchise.

In other cases, the loan, rental or assignment is
subject to the prior payment of import duties at the rate in force on the date of the loan, rental or assignment, according to its nature and based on the customs value
recognized or accepted on that date by the competent authorities.

9002.21.0

Article 65
1. Bodies referred to in Article 61 that cease to meet the conditions required to benefit from the exemption, or that intend to use the goods or materials admitted with exemption for purposes other than those provided for in that article, shall inform the competent authorities of this fact.

2. Goods and materials remaining in the possession of bodies that have ceased to meet the conditions required to benefit from the exemption shall be subject to the respective import duties in force on the date on which those conditions cease to be met, according to their nature and based on the customs value recognized or accepted on that date by the competent authorities.

3. Goods and materials used by the beneficiary organization for purposes other than those provided for in Article 61 are subject to the respective import duties in force on the date on which they were given another use, according to their nature and based on the customs value recognized or accepted on that date by the competent authorities.

B. For disabled persons
1. Objects intended for the blind
Article 66
Objects specially designed for the educational, scientific or cultural promotion of the blind, mentioned in Annex III, are admitted with exemption from import duties.

Article 67
1. Objects specially designed for the educational, scientific or cultural promotion of the blind, mentioned in Annex IV, are admitted with exemption from import duties when imported:
a) By the blind themselves and for their own use;
b) By institutions or organizations for the blind or for assistance to the blind authorized by the competent authorities of the
Member States to receive these items with exemption.

2. The exemption referred to in paragraph 1 applies to specific spare parts, components or accessories that are suitable for the items in question, as well as to tools to be used in the maintenance, inspection, calibration or repair of said items, provided that such spare parts, components, accessories or tools are imported at the same time as these items or, if they are imported later, it is recognized that they are intended for items previously admitted with exemption or are eligible to benefit from the exemption at the time when it is requested for the specific spare parts, components or accessories and tools in question.

2. Objects intended for other disabled persons

Article 68

1. The following are admitted duty-free imports:

objects specially designed for the education, employment and social promotion of physically or mentally disabled persons who are not blind, when imported:

a) By the disabled persons themselves for their own use;

b) By institutions or organizations whose main activity is the education of disabled persons or the assistance of such persons and which are authorized by the competent authorities of the Member States to receive these objects duty-free.

2. The duty-free allowance referred to in paragraph 1 shall apply to:

Paragraph 1 applies to spare parts, components or accessories specifically intended for the objects in question, as well as to tools to be used in the maintenance, inspection, calibration or repair of said objects, provided that such spare parts, components, accessories or tools are imported at the same time as those objects or, if they were imported subsequently, it is recognized that they are intended for objects previously imported with a duty-free allowance or likely to benefit from the duty-free allowance at the time when it is requested for the specific spare parts, components or accessories and tools in question.

Article 69.

If necessary, certain objects may be excluded from the duty-free allowance, according to the procedure referred to in Article 247-A of Regulation (EEC) No 2913/92, provided that it is found that the duty-free import of these objects prejudices the interests of the Community industry in the production sector in question.

3. Common provisions

Article 70

The direct granting of the deductible, for personal use, to blind or other disabled persons, as provided for in point (a) of paragraph 1 of Article 67 and in point (a) of paragraph 1 of Article 68, is subject to the condition that the provisions in force in the Member States allow the persons concerned to prove their status as blind or disabled persons entitled to such a deductible.

Article 71

1. Goods imported with duty-free allowance by the persons referred to in Articles 67 and 68 may not be loaned, rented or transferred, whether for consideration or free of charge, without prior notification to the competent authorities.

2. In the case of loan, rental or transfer to a person, institution or organization entitled to benefit from the duty-free allowance under Articles 67 and 68, the duty-free allowance remains in effect as long as that establishment or organization uses the goods for purposes that confer the right to the granting of the duty-free allowance.

In other cases, the loan, rental or transfer is subject to the prior payment of import duties, at the rate in force on the date of the loan, rental or transfer, according to its nature and customs value recognized or accepted on that date by the competent authorities.

Article 72
1. Items imported by institutions or organizations
approved to benefit from the exemption under the conditions provided for
in Articles 67 and 68 may be loaned, rented or assigned, without profit, by these institutions or organizations to the blind and other disabled persons they care for, without giving rise to the
payment of customs duties relating to these items.

2. Loans, rentals or assignments may not be made
under conditions other than those provided for in paragraph 1 without the competent authorities having been previously informed.

When such a loan, rental or assignment is made for the benefit of a person, institution or organization entitled to benefit from the exemption under paragraph 1 of Article 67 or paragraph 1 of Article 68, the exemption remains in effect as long as that person, institution or organization uses the item in question for purposes that confer the right to the granting of that exemption.

In other cases, the loan, rental or assignment is subject to the prior payment of customs duties, according to the rate in force on the date of the loan, rental or assignment, in accordance with its nature and customs value recognized or accepted on that date by the competent authorities.

Article 73
1. The institutions or organizations referred to in Articles 67 and 68 that cease to meet the conditions required to benefit from the exemption, or that intend to use an object admitted with exemption for purposes other than those provided for in the aforementioned articles, must inform the competent authorities of this fact.

2. The objects that remain in the possession of institutions or organizations that cease to meet the conditions required to benefit from the exemption are subject to the respective import duties at the rate in force on the date on which the aforementioned conditions ceased to be met, according to their nature and customs value recognized or accepted on that date by the competent authorities.

3. The objects used by the institution or organization benefiting from the exemption for purposes other than those provided for in Articles 67 and 68 are subject to the respective import duties at the rate in force on the date on which they were given another use, according to their nature and customs value recognized or accepted on that date by the competent authorities.
C. For victims of disasters
Article 74
1. Without prejudice to Articles 75 to 80
, goods imported by State bodies or other bodies with charitable or philanthropic purposes approved by the competent authorities are admitted with
import duty exemption when intended:
a) To be distributed free of charge to victims of disasters affecting the territory of one or more Member States;

b) To be made freely available to the victims of such catastrophes, remaining the property of the bodies in question.

2. Goods imported for free circulation by rescue units to cover their needs during their intervention also benefit from the exemption referred to in paragraph 1, under the same conditions.
Article 75
Materials and equipment intended for the reconstruction of the affected areas are excluded from the exemption.
Article 76.
The granting of the exemption is subject to a decision by the Commission, which
acts, at the request of the Member State or States concerned, according to
an urgent procedure which includes consultation with the other
Member States. This decision, if necessary, sets out the scope and
conditions for the application of the exemption.

While awaiting notification of the Commission's decision, the
Member States affected by a disaster may authorise
the importation of goods for the purposes set out in Article 74
with suspension of the respective customs duties, provided that
the importing authority undertakes to pay the said duties if the exemption is not granted.

Article 77.
The franchise is only granted to bodies whose written records allow the competent authorities to monitor operations and which offer all the guarantees considered necessary.

Article 78.
1. The goods referred to in paragraph 1 of Article 74 may not be the object, by the bodies benefiting from the franchise, of loan, rental or transfer, whether for consideration or free of charge, under conditions other than those provided for in that article, without the competent authorities having been previously informed of this fact.

2. In the case of loan, rental, or transfer to a body entitled to benefit from the franchise under Article 74, the franchise remains in effect as long as that body uses the goods in question for purposes that confer the right to the granting of that franchise.

In other cases, the loan, rental or transfer is subject to the prior payment of import duties at the rate in force on the date of the loan, rental or transfer, according to the nature and customs value recognized or accepted on that date by the competent authorities.

Article 79
1. The goods referred to in point (b) of paragraph 1 of Article 74 may not, after their use by victims of disasters has ended, be loaned, rented or transferred, for consideration or free of charge, without the competent authorities having been previously informed of this fact.

2. In the case of a loan, rental or transfer to an organization entitled to benefit from the exemption under Article 74 or, if applicable, to an organization entitled to benefit from the exemption under point (a) of paragraph 1 of Article 74, the competent authorities must be informed of this fact. Paragraph 1 of Article 61.
The franchise remains in effect as long as these bodies use the goods in question for purposes that confer the right to grant such franchises.

In other cases, the loan, rental or assignment is subject to the prior payment of import duties according to the rate in force on the date of the loan, rental or assignment, according to their nature and customs value recognized or accepted on that date by the competent authorities.

Article 80
1. The bodies referred to in Article 74 that fail to meet the conditions required to benefit from the franchise, or that intend to use the goods admitted with franchise for purposes other than those provided for in the aforementioned article, must inform the competent authorities of this fact.

2. In the case of goods remaining in the possession of bodies that have ceased to meet the conditions required to benefit from the exemption, when these goods are transferred to a body entitled to benefit from the exemption under Article 74 or, where applicable, to a body entitled to benefit from the exemption under point (a) of paragraph 1 of Article 61, the exemption remains in effect as long as the said body uses the goods in question for purposes that confer the right to the granting of such exemptions. In other cases, the goods are subject to the respective import duties at the rate in force on the date on which the said conditions ceased to be met, according to their nature and customs value recognized or accepted on that date by the competent authorities.

3. Goods used by the beneficiary body of the
free period for purposes other than those provided for in Article 74 are
subject to the respective import duties at the rate in force on the date on which they were used for other purposes, according to their nature and customs value recognized or accepted on that date by the competent authorities.

CHAPTER XVIII
Decorations and awards granted on an honorary basis
Article 81.
The following are admitted with exemption from import duties, provided that the interested parties present justification to the satisfaction of the competent authorities and provided that the operations are devoid
of any commercial character:
a) Decorations granted by the governments of third countries to persons who have their habitual residence in the customs territory of the Community;
b) Cups, medals and similar objects of an essentially symbolic nature which, awarded in a third country to persons habitually resident in the customs territory of the Community in recognition of activity carried out in fields such as arts, sciences, sports, public service, or in recognition of their merits on the occasion of a particular event, are imported into the customs territory of the Community by those same persons;

c) Cups, medals and similar objects of an essentially symbolic nature offered free of charge by authorities or persons established in a third country in order to be awarded, for the same purposes as those referred to in point b), in the customs territory of the Community;
d) Rewards, trophies and souvenirs of a symbolic nature and of little value intended to be distributed free of charge to persons who have their habitual residence in third countries, on the occasion of business congresses or similar events of an international nature and which do not, by their nature, have any unit value or other characteristics, any commercial concern.
Official Journal of the European Union L 324/37
CHAPTER XIX
Gifts received in the context of international relations
Article 82
Without prejudice, where applicable, to Article 41
, the following items are admitted with
free import duties, in accordance with Articles 83
and 84
:
a) Items imported into the customs territory of the Community by persons who have made an official visit to a third country and who on that occasion received them as a gift
from the authorities who welcomed them;

b) Items imported by persons who come to make an official visit to the customs territory of the Community and who intend
to offer them as a gift on that occasion to the authorities who welcome them;
c) Sent as a gift, as a pledge of friendship or goodwill, by an official authority, by a public body or by a group carrying out activities of public interest located in a third country, to an official authority, to a public body or to a group carrying out activities of public interest located in the customs territory of the Community, approved by the competent authorities to receive such objects with exemption.

Article 83. Alcoholic products and unmanipulated and manipulated tobacco are excluded from exemption.

Article 84. Exemption is granted only:

a) If the objects offered as a gift are given on an occasional basis;

b) If they do not reflect, by their quality, value and quantity, any intention of a commercial nature; and

c) If they are not used for commercial purposes.

CHAPTER XX
Goods intended for the use of sovereigns and heads of state
Article 85
The following are admitted with exemption from import duties, within the limits and conditions fixed by the competent authorities:
a) Gifts offered to reigning sovereigns and heads of state;
b) Goods intended to be used or consumed, during their official stay in the customs territory of the Community, by reigning sovereigns and heads of state of third countries, as well as by the persons who officially represent them. This exemption may, however, be subject to the condition of reciprocity by the importing Member State.

The provisions of the first paragraph shall also apply to persons who enjoy, internationally, prerogatives analogous to those of a reigning sovereign or a head of state.

CHAPTER XXI
Goods imported for the purpose of commercial prospecting
A. Samples of goods of insignificant value
Article 86
1. Without prejudice to point (a) of paragraph 1 of Article 90, samples of goods of insignificant value, which serve only to obtain orders for goods of the type they represent with a view to their importation into the customs territory of the Community, are admitted with exemption from import duties.

2. The competent authorities may require that, in order to benefit from the exemption, certain articles be definitively rendered unusable by tearing, perforation, indelible and clear marking or by any other process, without this operation destroying their quality as a sample.

3. For the purposes of paragraph 1, 1. For the purposes of this article, "sample of goods" means representative articles of a category of goods
whose presentation and quantity, for goods of the same type or quality, do not allow their use for any purpose other than prospecting.

B. Printed matter and advertising material
Article 87
Without prejudice to Article 88
, printed matter of an advertising nature such as
catalogs, price lists, instructions for use or commercial information relating to:
a) goods for sale or rent;

b) offers of transport services, commercial insurance or banking operations, by a person established outside the customs territory of the
Community, are admitted free of import duties.
Article 88.
The franchise referred to in Article 87 is limited to advertising print that meets the following conditions:
a) The print must clearly display the name of the company that produces, sells or rents the goods, or that offers the services to which they refer;

9002.21.0

Official Journal of the European Union 10.12.2009
b) Each consignment must contain only one document or a single copy of each document if it consists of several documents; consignments containing several copies of the same document may, however, benefit from the duty-free period if their total gross weight does not exceed 1 kilogram;

c) Printed matter must not be the subject of grouped consignments from the same sender to the same recipient.

Article 89
Advertising items of a non-existent commercial value sent free of charge by suppliers to their customers and which, in addition to their advertising function, are not used for any other purpose, are also permitted to be exempt from import duties.

C. Products used or consumed on the occasion of an
exhibition or similar event
Article 90
1. Without prejudice to Articles 91 to 94
, the following are admitted with
import duty exemption:
a) Small representative samples of goods manufactured outside the customs territory of the Community intended for an exhibition or similar event;
b) Goods imported solely for demonstration or for demonstration of machinery and equipment manufactured outside the customs territory of the Community presented
at an exhibition or similar event;
c) Miscellaneous materials of small value such as paints, varnishes, wallpaper, etc., used in the construction, assembly and decoration of temporary pavilions
occupied by representatives of third countries at an exhibition or similar event and which are destroyed
due to their use;
d) Printed materials, catalogs, brochures, price lists, advertising posters, illustrated or unillustrated calendars, unframed photographs and other objects supplied free of charge for use as advertising for goods manufactured outside the customs territory of the Community and presented at an exhibition or similar event.

2. For the purposes of paragraph 1, "exhibition or similar event" means:
a) Exhibitions, fairs, shows and similar events of commerce, industry, agriculture and handicrafts;

b) Exhibitions or events organised primarily for philanthropic purposes;

c) Exhibitions or events organised primarily for scientific, technical, artisanal, artistic, educational or cultural, sporting, religious or worship, trade union or tourist purposes, or for the purpose of promoting better understanding between peoples;

d) Meetings of representatives of international organisations or groups;

e) Official or commemorative ceremonies and events, with the exception of privately organized exhibitions in warehouses or commercial establishments for the sale of goods from third countries.

Article 91.
The exemption referred to in point (a) of paragraph 1 of Article 90 is limited to samples that:
a) Are imported free of charge as such from third countries or obtained during the demonstration of goods imported in bulk from those countries;
b) Are distributed to the public exclusively free of charge during the demonstration to be used or consumed by the persons to whom they were distributed;
c) Are identifiable as advertising samples of small unit value;
d) Are not marketable and are, if applicable, presented in packaging containing a quantity of goods less than the smallest quantity of the same goods actually sold in commerce;
e) In the case of food products and beverages not packaged as indicated in point (d), are consumed on the premises during the demonstration; f) By their total value and quantity, they correspond to the nature of the event, the number of visitors, and the importance of the exhibitor's participation.

Article 92.
The exemption referred to in point (b) of paragraph 1 of Article 90 is limited to goods that:
a) Are consumed or destroyed during the event; and
b) By their total value and quantity, they correspond to the nature of the event, the number of visitors, and the importance of the exhibitor's participation.

Article 93.
The exemption referred to in point (d) of Article 90 is limited to printed materials and advertising objects that:
a) Are intended exclusively for free distribution to the public at the event;
b) By their total value and quantity, they correspond to the nature of the event, the number of visitors, and the importance of the exhibitor's participation.

Article 94
They are excluded from the franchise referred to in paragraphs a) and b) of paragraph.
the 1st of
article 90
:
a) Alcoholic products;
b) Tobacco and tobacco products;
c) Fuels and fuels.
CHAPTER XXII
Imported goods for examinations, analyzes or tests
Article 95
Without prejudice to articles 96 to 101
, goods intended to be
subjected to examinations, analyzes or tests whose purpose is to determine their composition, quality or other technical characteristics, whether for information purposes or for information purposes.
research of an industrial or commercial nature.
Article 96
Without prejudice to article 99
, the granting of the franchise referred to in the
Article 95 is subject to the condition that goods subjected to examination, analysis or testing are entirely consumed or destroyed during such examination, analysis or testing.
Article 97
Goods used in examinations,
analyzes or tests that constitute in themselves operations of
commercial promotion.
Article 98
The franchise is only granted for quantities of goods strictly necessary to achieve the purpose for which they were imported. These quantities are set on a case-by-case basis by the competent authorities, taking this objective into account.

Article 99
1. The franchise referred to in article 95 covers goods
that are not entirely consumed or destroyed during the
examinations, analyzes or tests, provided that the remaining products are, in accordance with and under the control of the authorities
competent:
a) Whether completely destroyed or transformed in a
become of no commercial value at the end of examinations, analyzes or
rehearsals;
b) Whether abandoned, without any burden, in favor of the
National Treasury, if this possibility is provided for by the
national legislation;
c) Whether, in duly justified circumstances, exported
of the customs territory of the Community.
2. For the purposes of no.
1 means that “remaining products” are products that result from examinations, analyzes or tests,
as well as goods that were not actually
used.
Article 100
Unless the no.
1 of article 99.
, the products remaining after the examinations, analyzes or tests referred to in article 95
are subject to the respective import duties, according to
rate in effect on the date such examinations, analyzes or tests become
have concluded, in accordance with their nature and customs value
recognized or accepted on that date by the competent authorities.
However, the interested party may, in accordance with and under the control of the
competent authorities, reduce the remaining products to
waste or fragments. In this case, the import duties are those relating to waste or fragments on the date
that were obtained.
Article 101
The deadline for carrying out examinations, analyzes or tests and
administrative formalities to be completed to guarantee the use
of goods for the intended purposes are fixed by the competent authorities.
CHAPTER XXIII
Remittances destined to the competent bodies in this matter
copyright protection or
industrial or commercial property
Article 102
Brands,
models or drawings and the processes relating to their deposit,
as well as invention patent processes or similar processes,
intended for competent bodies in matters of protection
copyright or industrial property protection or
commercial.
CHAPTER XXIV
Tourist documentation
Article 103
Without prejudice to articles 42 to 50, they are admitted with franchise
of import duties:
a) Documents (fold-out prospectuses, brochures, books,
magazines, guides, framed or unframed posters, photographs and
unframed photographic enlargements, geographic maps
illustrated or not, framed slides, calendars
illustrated) intended to be distributed free of charge and
whose essential objective is to encourage the public to visit
foreign countries, namely attending meetings or
manifestations of a cultural, tourist, sporting, religious or professional nature, provided that these documents do not contain more than 25% of private commercial advertising –
excluding all private commercial advertising in favor
of community companies – and that their general advertising purpose is evident;
9002.21.0

b) Lists and yearbooks of foreign hotels published by or under the auspices of official tourism bodies and timetables relating to transport services operated abroad, when these documents are intended to be distributed free of charge and contain no more than 25% of private commercial advertising, excluding all private commercial advertising in favour of Community companies;

c) Technical material sent to accredited representatives or correspondents designated by national official tourism bodies, not intended for distribution, namely, yearbooks, telephone or telex directories, lists of hotels, trade fair catalogues, samples of handicrafts of insignificant value, documentation on museums, universities, thermal spas or other similar institutions.

CHAPTER XXV
Miscellaneous Documents and Articles
Article 104
The following are admitted duty-free:
a) Documents sent free of charge to the public services of the Member States;

b) Publications of foreign governments and publications of international official bodies intended for free distribution;

c) Ballot papers intended for elections organised by bodies established in third countries;

d) Items intended to serve as evidence or for similar purposes before the courts or other official bodies of the Member States;

e) Signature specimens and printed circulars relating to signatures, issued within the framework of usual exchanges of information between public services or banking establishments;

f) Official printed matter sent to the central banks of the Member States;

g) Reports, activity summaries, notes, prospectuses, subscription bulletins and other documents prepared by companies that have their headquarters in a third country and intended for holders or subscribers of securities issued by these companies;

h) Recorded media (perforated letters, sound recordings, microfilms, etc.) used for the transmission of information sent free of charge to the recipient, provided that the franchise does not give rise to abuses or significant distortions of competition;

i) Proceedings, files, forms and other documents intended for use in international meetings, conferences or congresses, as well as the minutes of these events;

j) Plans, technical drawings, templates, descriptions and other similar documents imported with a view to obtaining or executing orders in third countries, or participating in a tender organised in the customs territory of the Community;

k) Documents intended for use in examinations organised in the customs territory of the Community by institutions established in a third country;

l) Forms intended for use as official documents in the international circulation of vehicles or goods, within the framework of international conventions;

m) Forms, labels, transport tickets and similar documents issued by transport companies or hotel companies located in a third country to travel agencies established in the customs territory of the Community;

n) Transport forms and documents, waybills, delivery notes and other commercial or office documents that have been used;

o) Official printed forms issued by authorities of third countries or international authorities, and printed forms that comply with international models sent for distribution by associations of third countries to corresponding associations located in the customs territory of the Community;

p) Photographs, slides and cards for photographic matrices, with or without captions, sent to news agencies or to publishers of newspapers or periodicals; q) Fiscal stamps and similar documents proving payment of taxes in third countries.

CHAPTER XXVI
Accessory materials for stowage and protection of goods
during their transport
Article 105
Various materials such as: ropes, straw, fabrics, paper and cardboard,
wood, plastic materials, used for stowage and protection –
including thermal protection – of goods during their
transport from a third country to the customs territory of the
Community, and which are not normally likely to be reused, are admitted duty-free.

CHAPTER XXVII
Straw bedding, fodder and feed intended for animals
during their transport
Article 106
Import duties-free bedding
of straw, fodder and feed of any kind placed
in means of transport in which animals are traveling from a third country to the customs territory of the Community
and intended to be distributed to them during the journey.

04/423

Official Journal of the European Union L 324/41
CHAPTER XXVIII
Fuels and lubricants transported in vehicles
land motors and contained in containers intended for
specials
Article 107
1. Without prejudice to articles 108.
, 109th and 110th
:
a) The fuel contained in normal tanks:
— tourist motor vehicles,
— commercial motor vehicles and motorcycles,
of containers intended for special uses, which enter the
customs territory of the Community;
b) Fuel contained in portable tanks transported in tourist motor vehicles and motorcycles up to
10 liters per vehicle and without prejudice to national provisions on the holding and transport of fuel;
are admitted free of import duties.
2. For the purposes of no.
1 means:
a) «Commercial motor vehicle» means any road vehicle
engine (including tractors with or without a trailer) which, at least
its type of construction and equipment, is capable and intended to transport with or without remuneration:
— more than nine people, including the driver,
— goods,
as well as any road vehicle for special use
other than the transport itself;
b) «tourist motor vehicle» any motor vehicle
not covered by the definition in point a);
c) «Normal reservoirs»:
— reservoirs permanently fixed by the
manufacturer on all motor vehicles of the same
type that the vehicle in question and whose permanent installation allows the direct use of fuel, both
for vehicle traction and, if applicable, for
the operation, during transport, of the
refrigeration and other systems,
— gas tanks adapted to motor vehicles that
allow the direct use of gas as fuel,
as well as reservoirs adapted to other systems with which the vehicle can be equipped,
— reservoirs permanently fixed by the
constructor on all containers of the same type of
container in question and whose permanent installation allows the direct use of the fuel for the operation, during

transport, of the fuel systems.
refrigeration and other systems with which containers intended for special uses are equipped;
d) «Container intended for special uses» means any container
equipped with devices specially adapted for the
refrigeration, oxygenation, thermal insulation systems, or
another.
Article 108.
In relation to the fuel contained in normal tanks
of commercial motor vehicles and containers intended
for special uses, Member States may limit to 200 liters
the application of the franchise per vehicle, per container intended for
special and travel uses.
Article 109
1. Member States may limit the quantity of fuel imported duty-free for:
a) Commercial motor vehicles that carry out international transport to their border area up to a maximum depth of 25 kilometers in a straight line, if these
transport is carried out by people residing in that
zone;
b) Tourist motor vehicles belonging to people
who reside in the border area.
2. For the purposes of applying paragraph b) of no.
1, it is understood
by "border area", without prejudice to the conventions in force
In this regard, a zone that cannot exceed 15 km in depth in a straight line calculated from the border. The local administrative districts whose territory is located
partially included in the zone are also considered part of that border zone; Member States may provide for derogations in this regard.
Article 110
1. Fuels imported duty-free under the terms of
articles 107
, 108 and 109 cannot be used in a vehicle other than the one in which they were imported, nor be removed from that vehicle and stored, except during repairs
of the said vehicle, nor be transferred for consideration
or free of charge by the franchise beneficiary.
2. Failure to comply with n.
1 gives rise to the application of
import duties on the products in question, according to
the rate in force on the date of non-compliance with these provisions,
according to its nature and customs value recognized or accepted on that date by the competent authorities.
Article 111
The franchise referred to in article 107 also applies to lubricants found in motor vehicles and which correspond to the normal needs of their operation during
the transport in question.
9002.21.0

Official Journal of the European Union L 324/43
CHAPTER V
Forage and feed accompanying animals on the occasion of their export
Article 121.
Forage and feed of any kind placed in the means of transport used for dispatching animals from the customs territory of the Community to a third country for distribution during the journey shall benefit from the exemption from export duties.

TITLE IV
GENERAL AND FINAL PROVISIONS
Article 122.
1. Without prejudice to paragraph 2, Title II shall apply both to goods declared for free circulation coming directly from third countries and to those declared for free circulation after having been placed under another customs regime.

2. Cases in which exemption cannot be granted for goods declared for free circulation after having been placed under another customs regime are determined according to the procedure referred to in Article 247-A of Regulation (EEC) No 2913/92.

3. Goods that may be imported with exemption from duties under this Regulation are not subject to quantitative restrictions applied by virtue of measures adopted on the basis of Article 133 of the Treaty.

Article 123. Where exemption from import duties is provided on condition that the goods are put to a specific use by the recipient, only the competent authorities of the Member State in whose territory the goods in question are put to such use may grant this exemption.

Article 124.
The competent authorities of the Member States shall take all appropriate measures to ensure that goods placed in free circulation with the benefit of an exemption from import duties, according to the use to be made of them by their recipient, cannot be used for other purposes without the respective import duties being paid, unless such alternative use is in accordance with the conditions laid down by this Regulation.

Article 125.
When the same person simultaneously satisfies the conditions required for the granting of exemption from import duties and export duties under different provisions of this Regulation, the provisions in question shall apply cumulatively to him.

Article 126.
When this Regulation provides that the granting of exemption is subject to the fulfillment of certain conditions, proof that those conditions have been met must be presented by the person concerned to the satisfaction of the competent authorities.

Article 127.
When an import or import-export duty allowance is granted up to a certain amount in euros, Member States shall have the option to round up or down the sum resulting from the conversion of that amount into national currency.

Member States shall also have the option to leave unchanged the equivalent value in national currency of the amount fixed in euros if, during the annual adjustment provided for in Article 18(2) of Regulation (EEC) No 2913/92, the conversion of that amount results, before the rounding provided for in the first paragraph, in an alteration of the equivalent value expressed in national currency of less than 5% or in a reduction of that equivalent value.

Article 128
1. This Regulation shall not prejudice the granting by Member States of:
a) Franchises resulting from the application of the Vienna Convention on Diplomatic Relations of 18 April 1961, the Vienna Convention on Consular Relations of 24 April 1963, and the New York Convention on Special Missions of 16 December 1969;
b) Franchises resulting from customary privileges granted under international agreements or agreements establishing headquarters, to which a third country or an international organization is a contracting party, including franchises granted on the occasion of international meetings;
c) Franchises resulting from customary privileges granted under international agreements concluded by all Member States establishing an institution or organization of international law of a cultural or scientific nature;

d) From franchises resulting from customary privileges and immunities granted within the framework of cultural, scientific or technical cooperation agreements concluded with third countries;
e) From special franchises established within the framework of agreements concluded with third countries that provide for common actions for the protection of persons or the environment;
f) From special franchises established within the framework of agreements concluded with neighboring third countries, justified by the nature of border trade with those countries;
g) From franchises granted within the framework of agreements concluded, on the basis of reciprocity, with third countries signatory to the Convention on International Civil Aviation (Chicago, 1944) for the application of recommended practices 4.42 and 4.44 of Annex 9 of that Convention (eighth edition — July 1980).

9002.21.0

2. When an international convention not covered by any of the categories referred to in paragraph 1, which a Member State wishes to conclude, provides for the granting of exemptions, that Member State shall submit a request to the Commission for the application of those exemptions, communicating to it all the necessary information.

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

Article 129
1. Member States shall communicate to the Commission the customs provisions contained in international conventions and agreements of the type referred to in points (b), (c), (d), (e), (f) and (g) of paragraph 1 and in paragraph 3 of Article 128, concluded after 26 April 1983.

2. The Commission shall transmit to the other Member States the text of the conventions and agreements communicated to it pursuant to paragraph 1.

Article 130. This Regulation shall not prejudice the maintenance:
(a) By Greece, of the special status granted to Mount Athos as guaranteed by Article 105 of the Hellenic Constitution;

b) By Spain and France, until the entry into force of a regime regulating trade relations between the Communities and Andorra, of the exemptions resulting from the Conventions of 13 July 1867 and 22 and 23 November 1867, respectively, between those countries and Andorra;

c) By the Member States, up to a limit of EUR 210, of the exemptions that would be granted, if applicable, on 1 January 1983, to merchant marine sailors assigned to international traffic;
(d) By the United Kingdom, exemptions on imports of goods for the use of its armed forces or the civilian personnel accompanying them or for the provisioning of its messes or canteens, in accordance with the Treaty on the Foundation of the Republic of Cyprus, dated 16 August 1960.

Article 131
1. Until the establishment of Community provisions in the field in question, Member States may grant special exemptions to armed forces not serving under their flag but stationed in their territory in compliance with international agreements.

2. Until the establishment of Community provisions in the field in question, this Regulation shall not prevent Member States from maintaining exemptions granted to workers returning to their country of origin after a stay of at least six months outside the customs territory of the Community for professional reasons.

Article 132
This Regulation shall apply without prejudice to:
(a) Regulation (EEC) No. 2.913/92;

b) Of the provisions in force concerning the supply of international ships, aircraft and trains;

c) Of the provisions concerning exemptions established by other Community acts.

Article 133.
Regulation (EEC) No. 918/83, as amended by the acts listed in Annex V, is hereby repealed.

References to the repealed Regulation shall be understood as references to this Regulation and shall be read in accordance with the table of correspondence set out in Annex VI.

Article 134.
This Regulation shall enter into force on the twentieth day following that of its publication in the Official Journal of the European Union.

It shall apply from 1 January 2010.
This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done in Brussels, on November 16, 2009.
By the Council
The President
C. MALMSTRÖM

A. Books, publications and documents
NC Code Description of goods
3705 Photographic plates and films, exposed and developed, except cinematographic films:
ex 3705 90 10 – Microfilms of books, albums or picture books and drawing or coloring books
for children, of notebooks, of problem sets, of crossword puzzles, of newspapers and
periodicals and of documents or reports of a non-commercial nature and isolated illustrations, printed pages and proofs intended for the production of books
ex 3705 10 00 – Reproduction films intended for the production of books
ex 3705 90 90
4903 00 00 Albums or books of illustrations and drawing or coloring books, for children
4905 Cartographic works of any kind, including wall maps, topographic plans and globes, printed:
– Other:
ex 4905 99 00 – – Other:
– Maps relating to fields such as geology, zoology, botany, mineralogy, paleontology, archaeology, ethnology, meteorology, climatology and geophysics
ex 4906 00 00 Architectural or industrial or technical plans and drawings and their reproductions
4911 Other printed matter, including prints, engravings and photographs:
4911 10 – Advertising printed matter, commercial catalogues and similar:
ex 4911 10 90 – – Other:
– Catalogues of books and publications, offered for sale by a publishing house or bookstore established outside the territory of the European Communities
– Catalogues of films, records or any other visual and auditory material of an educational, scientific or cultural nature
– Tourist advertising posters and tourist publications (brochures, guides, timetables, leaflets and similar publications), illustrated or not, including those published by private companies for promotion together with the public for travel to be undertaken
outside the territory of the European Communities, including micro-reproductions thereof (1)
– Advertising material of bibliographic information intended for free distribution (1)
– Other:
4911 99 00 – – Other:
– Isolated illustrations, printed pages and paper proofs intended for the production of books,
including micro-reproductions thereof (1)
– Micro-reproductions of books, albums or picture books and drawing or coloring books for children, notebooks, problem sets, crossword puzzles, newspapers and periodicals and documents or reports of a non-commercial nature (1)
– Publications inviting the promotion of studies undertaken outside the territory of the
European Communities, including micro-reproductions thereof (1)
– Meteorological and geophysical diagrams
9023 00 Instruments, apparatus and models, designed for demonstration (for example: in teaching and in exhibitions), not suitable for other uses:
ex 9023 00 80 – Others:
– Relief maps relating to scientific fields such as geology, zoology, botany,
mineralogy, paleontology, archaeology, ethnology, meteorology, climatology and geophysics

(1) Items in which advertising exceeds 25% of the surface area are excluded from the franchise. In the case of publications and tourist advertising posters, this percentage refers only to private commercial advertising.

B. Visual and auditory material of an educational, scientific or cultural nature
Articles referred to in Annex II A produced by the United Nations or by one of the specialized institutions.

ANNEX II

A. Visual and auditory material of an educational, scientific or cultural nature

NC Code Description of goods Beneficiary establishments or bodies

3704 00 Photographic plates, films, papers, cards and textiles,
impressed but not developed:
All organisations (including broadcasting or television organizations), institutions or associations approved by the competent authorities of the Member States to receive these items with an exemption
ex 3704 00 10 – Plates and films
– Cinematographic films, positive, of an educational, scientific or cultural nature
ex 3705 Photographic plates and films, impressed and developed,
except cinematographic films:
– Of an educational, scientific or cultural nature
3706 Cinematographic films impressed and developed, containing or not containing sound recording or containing only sound recording:
3706 10 – Of a width equal to or greater than 35 mm:
– – Other:

ex 3706 10 99 – – – Other positives:
– Newsreels (with or without sound) depicting events of a current nature at the time of importation and imported, for reproduction of up to two copies per subject
– Archive films (with or without sound), intended
to accompany newsreels
– Recreational films intended particularly for
children and young people
– Unspecified, of an educational, scientific or cultural nature
3706 90 – Other:
– – Other:
– – – Other positives:
ex 3706 90 51
ex 3706 90 91
ex 3706 90 99
– Newsreels (with or without sound) depicting events of a current nature at the time of importation and imported, for reproduction, up to two copies per subject
– Archive films (with or without sound), intended
to accompany newsreels
– Recreational films intended particularly for
children and young people young people
– Unspecified, of an educational, scientific or cultural nature
4911 Other printed matter, including prints, engravings and photographs:
– Other:
ex 4911 99 00 – – Other:
– Microcards or other media used by
computer-based information and documentation services, of an educational, scientific or cultural nature

– Wall charts intended exclusively for demonstration and teaching.

Disks, tapes, data storage devices, no
volatile, semiconductor-based, “smart cards”, and
other media for recording sound or for recordings
similar, whether or not engraved, including galvanic matrices and molds for the manufacture of records, except the products of Chapter 37:
– Of an educational, scientific or cultural nature
ex 9023 00 Instruments, apparatus and models, designed for
demonstration (e.g. in teaching and exhibitions),
not suitable for other uses:
– Models, models and murals, of an educational, scientific or cultural nature, intended exclusively
demonstration and teaching
– Mockups or reduced visual models of concepts
abstract such as molecular structures or mathematical formulas
Various Holograms for laser projection
Multimedia games
Programmed teaching material, even in the form of
displays accompanied by corresponding printed material
B. Collectibles and art objects of an educational, scientific or cultural nature
CN code Description of goods Establishments or bodies
beneficiaries
Miscellaneous Collectibles and art objects not intended for
sale
Museums, galleries and other establishments approved by the competent authorities of the
Member States to receive
these objects with franchise
84/423

CN code Description of goods
4911 Other printed matter, including prints, engravings and photographs:
4911 10 – Advertising printed materials, commercial catalogs and the like:
ex 4911 10 90 – – Others:
– Embossed, for blind and partially sighted people
– Others:
ex 4911 91 00 – – Prints, engravings and photographs:
– Embossed for blind and partially sighted people
4911 99 00 – – Others:
– Embossed for blind and partially sighted people
9002.21.01
DIFFICULT TO TRANSLATE THE SECTIONS —
PLEASE LOOK THROUGH THE ORIGINAL PORTUGUESE VERSION ON THIS SITE.