

COMMUNITY SYSTEM OF RELIEFS FROM CUSTOMS DUTY

Council Regulation (EEC) No 918/83 of 28.3.1983

Last amended by Council Regulation (EC) No 1671/2000 of 29.7.2000

Legal basis:

Article 28 (new 26), 43 (new 37) and 235 (new 308) of the Treaty

RELIEF FROM IMPORT DUTY

"import duties" means customs duties and charges having equivalent effect and also agricultural levies and other import charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products

RELIEF FROM EXPORT DUTIES

"export duties" means agricultural levies and other export charges provided for under the common agricultural policy or under specific arrangements applicable to certain goods resulting from the processing of agricultural products

GENERAL AND FINAL PROVISIONS

RELIEF FROM IMPORT DUTY

Personal property belonging to natural persons transferring their normal place of residence from a third country to the community	Goods for charitable or philanthropic organizations : articles intended for the blind and other handicapped
Goods imported on the occasion of a marriage	Honorary decorations or awards
Personal property acquired by inheritance	Presents received in the context of international relations
Household effects for furnishing a secondary residence	Goods to be used by monarchs or heads of state
School outfits, scholastic materials and other scholastic household effects	Goods imported for trade promotion purposes
Consignments of negligible value	Goods imported for examination , analysis or test purposes
Small consignments of a non-commercial nature	Consignments sent to organizations protecting copyrights or industrial and commercial patent rights
Capital goods and other equipment imported on the transfer of activities from a third country into the community	Tourist information literature
Products obtained by community farmers on properties located in a third country	Miscellaneous documents and articles
Seeds , fertilizers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries	Ancillary materials for the stowage and protection of goods during their transport
Goods contained in travellers' personal luggage	Litter , fodder and feedingstuffs for animals during their transport
Educational , scientific and cultural materials ; scientific instruments and apparatus	Fuel and lubricants present in land motor vehicles
Laboratory animals and biological or chemical substances intended for research	Materials for the construction , upkeep or ornamentation of memorials to , or cemeteries for , war victims
Therapeutic substances of human origin and blood-grouping and tissue-typing reagents	Coffins , funerary urns and ornamental funerary articles
Pharmaceutic products used at international sports events	

RELIEF FROM EXPORT DUTIES

Consignments of negligible value
Domesticated animals exported at the time of transfer of agricultural activities from the community to a third country
Products obtained by agricultural producers farming on properties located in the community
Seeds exported by agricultural producers for use on properties located in third countries
Fodder and feedingstuffs accompanying animals during their exportation

Implementing Regulations for Council Regulation (EEC) No 918/83

For Articles 50 to 59b, 63a and 63b

Concerning educational , scientific and cultural materials ; scientific instruments and apparatus; instruments and apparatus intended for medical research, establishing medical diagnoses or carrying out medical treatment

Commission Regulation (EEC) No 2290/83 of 29.7.1983

For Article 60 (1) (b)

Concerning biological or chemical substances intended for research

Commission Regulation (EEC) No 2288/83 of 29.7.1983

For Articles 70 to 78

Concerning goods for charitable or philanthropic organizations : articles for the benefit of handicapped persons

Commission Regulation (EEC) No 2289/83 of 29.7.1983

Personal property belonging to natural persons transferring their normal place of residence from a third country to the community

"*personal property*" means any property intended for the personal use of the persons concerned or for meeting their household needs.

The following , in particular , shall constitute "*personal property*":

- household effects ,
- cycles and motor cycles , private motor vehicles and their trailers , camping caravans , pleasure craft and private aeroplanes .

Household provisions appropriate to normal family requirements , household pets and saddle animals , as well as the portable instruments of the applied or liberal arts , required by the person concerned for the pursuit of his trade or profession , shall also constitute " *personal property* " . Personal property must not be such as might indicate , by its nature or quantity , that it is being imported for commercial reasons ;

non-consumable goods

minimum six months of owner
and

intended to be used for the same purpose at his new normal
place of residence

normal place of residence has been outside the community for a continuous period of at least 12 months

excluded are

- (a) alcoholic products;
- (b) tobacco or tobacco products;
- (c) commercial means of transport;
- (d) articles for use in the exercise of a trade or profession, other than portable instruments of the applied or liberal arts.

Consignments of negligible value

Goods of a total value not exceeding 22 ecu

Small consignments of a non-commercial nature

"*small consignment of a non-commercial nature*" means consignments of goods which:

- are of an occasional nature,
- contain goods exclusively for the personal use of the consignee or his family which do not by their nature or quantity reflect any commercial intent,
- consist of goods the total value of which, including that of the products referred to below, does **not exceed 45 ecu**,
- are sent to the consignee by the consigner free of payment of any kind.

including

- (a) tobacco products:
 - 50 cigarettes, or
 - 25 cigarillos (cigars of a maximum weight of 3 grams each), or
 - 10 cigars, or
 - 50 grams of smoking tobacco;
- (b) alcoholic beverages:
 - distilled beverages and spirits of an alcoholic strength exceeding 22 % vol: 1 litre (member states may require this to be contained in a single bottle), or
 - distilled beverages and spirits, and aperitifs with a wine or alcoholic base, of an alcoholic strength not exceeding 22 % vol, sparkling wines, liqueur wines: 1 litre, or
 - still wines: 2 litres;
- (c) perfumes: 50 grams, or
Toilet waters: 0,25 litre.

Goods contained in travellers' personal luggage

"*personal luggage*" means the whole of the luggage which a traveller is in a position to submit to the customs authorities on his arrival in the community, as well as any luggage submitted to this same authority at a later date, provided that evidence can be produced to prove that it was registered, at the time of the traveller's departure, as accompanied luggage with the company which transported it into the community from the third country of departure. portable containers holding fuel shall not constitute personal luggage;

"*imports of a non-commercial nature*" means imports which:

- are of an occasional nature, and
- consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods should not be such as might indicate that they are being imported for commercial reasons.

tobacco products:

200 cigarettes, or
100 cigarillos (cigars of a maximum weight of three grams each),
or
50 cigars, or
250 grams of smoking tobacco.
However, for travellers residing outside Europe, these quantities are raised to:
400 cigarettes, or
200 cigarillos (cigars of a maximum weight of three grams each),
or
100 cigars, or
500 grams of smoking tobacco;

alcoholic beverages:

- distilled beverages and spirits of an alcoholic strength exceeding 22 % vol : 1 litre (member states may require this to be contained in a single bottle), or
 - distilled beverages and spirits, and aperitifs with a wine or alcoholic base, of an alcoholic strength not exceeding 22 % vol; sparkling wines, liqueur wines : 2 litres, and still wines : 2 litres;
- perfumes : 50 grams and
toilet waters : 0,25 litre.
other goods 175 ECU

Capital goods and other equipment imported on the transfer of activities from a third country into the community

the capital goods and other equipment belonging to undertakings which definitively cease their activity in a third country and move to the customs territory of the community in order to carry on a similar activity there

"*undertaking*" means an independent economic unit of production or of the service industry

Conditions

- (a) except in special cases justified by the circumstances, have actually been used in the undertaking for a minimum of 12 months before the date on which the undertaking ceased to operate in the third country from which it has transferred its activities;
- (b) are intended to be used for the same purposes after the transfer;
- (c) are appropriate to the nature and size of the undertaking in question.

No relief

for mergers or absorbtions without a new activity being set up

- (a) means of transport which are not of the nature of instruments of production or of the service industry;
- (b) supplies of all kinds intended for human consumption or for animal feed;
- (c) fuel and stocks of raw materials or finished or semi-finished products;
- (d) livestock in the possession of dealers.

Pharmaceutical products used at international sports events

Pharmaceutical products for human or veterinary medical use by persons or animals coming from third countries to participate in international sports events organized in the Customs Territory of the Community, shall , within the limits necessary to meet their requirements throughout their stay in that territory, be admitted free of import duties .