Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code

TITLE VII

SPECIAL PROCEDURES

CHAPTER 4

Specific use

Subsection 2

Means of transport, pallets and containers including their accessories and equipment

Article 209

Spare parts, accessories and equipment for pallets(Article 250(2)(d) of the Code)

Total relief from import duty shall be granted for spare parts, accessories and equipment for pallets where they are temporarily imported to be re-exported separately or as part of pallets.