

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 214*

**Conditions for granting total relief from import duty to persons established in the customs territory of the Union (Article 250(2)(d) of the Code)**

Persons established in the customs territory of the Union shall benefit from total relief from import duty where any of the following conditions is fulfilled:

- (a) in the case of means of rail transport, they are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- (b) in the case of means of road transport registered in the customs territory of the Union, a trailer is coupled to the means of transport;
- (c) the means of transport are used in connection with an emergency situation;
- (d) the means of transport are used by a professional hire firm for the purpose of re-export.

**Changes to legislation:**

There are currently no known outstanding effects for the Commission Delegated Regulation (EU) 2015/2446, Article 214.