

SAD Box 1/1 – Imports/Exports

Type of Importation/Exportation Codes

Code	Type of Importation/Exportation
IM	<p>Where goods are imported from outside the European Union (other than from an 'EU' type country) and are placed under a customs procedure, e.g. Free Circulation, Inward Processing (Suspension), Temporary Importation, Processing under Customs Control, Customs Warehousing, Free Zone.</p> <p>Or</p> <p>Where goods arrive from another Member State and are not in free circulation and are placed under a customs procedure. e.g. Free Circulation, Inward Processing (Suspension), Temporary Importation, Processing under Customs Control, Customs Warehousing, Free Zone.</p>

<p>EU</p>	<p>Where goods are imported from an EFTA country (ie. Iceland, Liechtenstein, Norway, Switzerland) or a <i>non-Community contracting party to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods</i> ('MK' and 'TR') and are placed under a customs procedure, e.g. Free Circulation, Inward Processing (Suspension), Temporary Importation, Processing under Customs Control, Customs Warehousing, Free Zone.</p> <p style="text-align: center;">Or</p> <p>Where goods are exported/re - exported to an EFTA country (i.e. Iceland, Liechtenstein, Norway Switzerland) Switzerland) or a <i>non-Community contracting party to the Conventions on a common transit procedure and on the simplification of formalities in trade in goods</i> ('MK' and 'TR') under a customs procedure, e.g. Export, Outward Processing, Re – export: after Inward Processing; after Temporary Import; after Processing under Customs Control; after Customs Warehousing.</p>
<p>CO</p>	<p>Where Community goods arrive from or are dispatched to the non-fiscal territories of the Community (i.e. the Channel Islands, Canary Islands, Aland Island, Mount Athos, the French Overseas Departments of Guadeloupe, French Guyana, Martinique and Reunion).</p> <p style="text-align: center;">Or</p> <p>Where Community goods are subject to specific measures during the transitional period following the accession of new Member States.</p>

Appendix 2

	<p>Or</p> <p>Where goods are being placed in a CAP warehouse and payment of export refund is requested which will be paid after exportation of the goods (See CAP Trader Guide).</p>
<p>EX</p>	<p>Where goods are exported/ re - exported to outside the Customs territory of the Community (other than to an 'EU' type) and are placed under a Customs Procedure e.g. Export; Outward Processing; Re – export: after Inward Processing; after Temporary Importation; after Processing under Customs Control; after Customs Warehousing.</p>

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.