

**It is important to note that the information reflected in the updates to this document will apply from 29 March 2019 or at the end of a transition period, if a transition arrangement is agreed between the EU and UK. As the updates reflected in this document are currently being tested internally they may be subject to minor changes.**

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.</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.</p>

**Appendix 2**

<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.</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 Union goods arrive from or are dispatched to the non-fiscal territories of the Union (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 Union goods are subject to specific measures during the transitional period following the accession of new Member States.</p>

**Appendix 2**

	<p style="text-align: center;">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.</p>
<p>EX</p>	<p>Where goods are exported/re-exported to outside the Customs territory of the Union (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>
<p>ES</p>	<p>Where goods are moving from Ireland to a destination outside the EU or via a country outside the EU and where a Safety and Security Declaration is required but not provided as part of an Export or Transit Declaration.</p>