

PACKING LIST

A packing list specifies the goods in individual packages and it usually gives the gross and net weights and dimensions of each package. A packing list is very useful for the importer as he can see from it the exact nature and specification of the goods as packed. It also serves customs authorities if they wish to open a certain package with certain goods for inspection. If a theft is suspected due to the fact that a package is opened or repackaged, it is easy to find out if something is missing with a well-prepared packing list. A packing list can be issued as a separate document or it can be added to the invoice. In any case, customs authorities do not require a packing list as an obligatory document in order to dispatch the goods.

Check List

- Does it indicate gross and net weight and tare, and where necessary of every package?
- Does the weight indicated in the packing list correspond to the information in the other documents?
- Does the packing list provide information on the contents of each individual package?
- Do the marks, numbers, weights and the total number of packages correspond to those stated in the other documents?
- If instead of a packing list a certificate is required, make sure that the information on the certificate corresponds to that in the other documents and is signed and sealed.

The Single Administrative Document (SAD) is used for exports to non-EU countries.

It is used to complete the **export, import or transit** requirements of customs. This document is independent from the customs declaration and contains details on the goods, their origin, etc. The SAD consists of 9 copies.

Many Irish exporters use the SAD for proof of export from the EU of goods eligible for export refunds under the Common Agricultural Policy (CAP). The SAD is recognized by Ireland's trading partners outside the EU, particularly those with whom a preferential trade agreement has been established.

The SAD is not used in intra-community trade. The SAD is required by customs for the following types of goods:

1. **Non-EU goods.** The SAD is needed to dispatch the goods for inclusion in manufacturing processes or consumption; including intra-EU transit, to re-

export the goods outside the EU customs area; or to ship the goods from territories outside the EU customs area but which belong to EU member states.

2. **EU goods.**

3. **Deep-sea fish products.**

4. Goods from territories **outside the EU customs area** but which belong to EU member states.

5. In all other cases when the **SAD is expressly required** by EU legislation.

EUROPEAN COMMUNITY						A. Office of Dispatch/Export						
3 2. Consignor/Exporter No						1. DECLARATION						
						3. Forms		4. Loading lists				
						5. Items		6. Total packages		7. Reference number		
8. Consignee No						9. Person responsible for financial statement No						
14. Declarant/Representative No						10. Country first destin.		11. Trading country		13. CAP		
						15. Country of dispatch/export			15. Countr. of disp/exp. code		17. Countr. dest. code	
						16. Country of origin			17. Country of destination			
18. Identity and nationality of means of transport at departure					19 Ctr	20. Delivery terms						
21. Identity and nationality of active means of transport crossing the border						22. Currency and total amount invoiced		23. Exchange rate		24. Nature of transac.		
25. Mode of transport at the border		26. Inland mode of transport		27. Place of loading		28. Financial and banking data						
3 29. Office of exit			30. Location of goods									

31 Packages and description of goods	Marks and numbers- Container No- Number and kind					32 Item No	33. Commodity code				
							34. Country origin code		35. Gross mass (kg)		
							37. Procedure		38. Net mass (kg)		37. Quota
							40. Summary declaration/previous document				
44. Additional information/ documents produced/ cert, authoriz						41. Supplementary Units					
						A.I. Code					
						46. Statistical value					
47 Calculation of taxes	Type	Tax base	Rate	Amount	MP	48. Deferred payment		49. Identification of warehouse			
						B. Accounting Details					
	Total										

	50. Principal	Signature	C. Office of Departure
51 Intended offices of transit (and country)	Represented by Place and date		
52. Guarantee not valid for		Code	53. Office of destination and country
D. Control by Office of Departure		Stamp	54. Place and date
Result: Seals affixed; Number: Identity: Time limit (date): Signature:			Signature and name of declarant/ representative

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