

SAD

WHAT is it and WHAT is it FOR?

SAD / Single Administrative Document

What is a SAD?

It is a standard form which has to be filled in at customs for trading (imports and exports) between Community members and third countries.

Since the single European market came into force on 1 January 1993, this document has generally been discontinued for intra-Community trade although there are some exceptions.

It is used for both imports and exports and is a tax declaration for all purposes. It is also used to provide data for processing in a number of fields including statistics, accounting, IT, assessments and control, which means the filer has to take special care to ensure the accuracy and validity of the data and documents and to comply with any obligations specified under the applicable regulation.

The declarant has to make a precise record of the following information: goods (value, type, quantity, etc.), origin, destination, weight, exchange rate and related documents.

This declaration should be submitted in electronic form, although paper declarations may be accepted in the case of:

- non-commercial declarations made by private individuals; or
- there is a failure in the customs system or the operator's system. In these cases, the procedure is set out in Appendix XI to this Decision.

