

Table 5: Procedure Codes (Customs Export) Definitions

Code	Pre-2013	From 2013	From 2014	From 2015
1	Normal trade	Normal trade	Normal trade	Normal trade
2	Not applicable	Inward Processing (IP). These goods are imported into the reporting Member State in order to undergo processing. After processing, they are usually re-exported back to the original country.	Inward Processing (IP). These goods are imported into the reporting Member State in order to undergo processing. After processing, they are usually re-exported back to the original country.	Inward Processing (IP). These goods are imported into the reporting Member State in order to undergo processing. After processing, they are usually re-exported back to the original country.
3	Outward Processing Procedure (OPR). These goods are exported from the reporting Member State in order to undergo processing, after which they are usually re-imported back to the original country.	Outward Processing Procedure (OPR). These goods are exported from the reporting Member State in order to undergo processing, after which they are usually re-imported back to the original country.	Outward Processing Procedure (OPR). These goods are exported from the reporting Member State in order to undergo processing, after which they are usually re-imported back to the original country.	Outward Processing Procedure (OPR). These goods are exported from the reporting Member State in order to undergo processing, after which they are usually re-imported back to the original country.
4	Not applicable	Not applicable	Re-export. These goods are re-exported from the reporting Member State, having previously been imported into the reporting Member State for a particular customs procedure.	Re-export from a customs or excise warehouse, or from a free zone. These goods are re-exported from the reporting Member State, having previously been imported into a customs or excise warehouse, or a free zone in the reporting Member State.
5	Inward Processing Relief - Suspension (IPR). These goods are imported into the reporting Member State in order to undergo processing. The charges (e.g. customs duty) are suspended. After processing, the goods are usually re-exported back to the original country.	Not applicable	Not applicable	Re-export from/after Processing under Customs Control (PCC). These goods are re-exported from the reporting Member State, having previously been imported for PCC in the reporting Member State.
6	Inward Processing Relief - Drawback (IPR). These goods are imported into the reporting Member States in order to undergo processing. The charges (e.g. customs duty) are paid and subsequently 'drawn' back when the goods are re-exported back to the original country.	Not applicable	Not applicable	Re-export, other. These goods are re-exported from the reporting Member State, having previously been imported into the reporting Member State for a customs procedure other than those covered by EPC 4 and 5 above.