eCustoms Helpdesk Notification

Number:	**Ref: 02/2024**
Subject:	AES and EMCS cross validation
Who should read:	All those involved in the movement of Excise Duty Suspended goods using the Indirect Export Procedure
Related Notification:	**None**
Issued by:	**eCustoms Helpdesk**
Queries to:	**ecustoms@revenue.ie**
Issue Date:	**09 February 2024**

Deployment of EMCS 4.1

The deployment of the Excise system – EMCS 4.1 – will introduce new functionality which will allow for the automatic validation and closure of excise movements when goods are exported from Ireland under the Indirect Export Procedure.

This notification is reminder of the upcoming functionality going live on 13th February, impacting the movement of excise duty suspended goods being exported indirectly from Ireland.

Background

Revenue's Automated Export System (AES) monitors the movement of goods being exported up to the point of exit from the EU.

The Excise Movement Control System (EMCS) monitors the movement of excise goods under duty suspension within the EU. It records in real-time, the movement of alcohol, tobacco, and energy products for which excise duties have still to be paid.

Relevant Procedure

Where goods are being exported outside of the EU, an export declaration must be submitted to AES. Excise good must move under the Indirect Export Procedure where they leave Ireland and travel via another EU member state (OMS) for exit from the EU. Where such goods are being exported under a Single Transport Control, the Indirect Export Procedure must be used for all excise duty suspended products. This means the office of Export on the export declaration will be an Irish office and the office of Exit will be the office in the OMS.

Where Excise Duty Suspended goods are being exported using the Indirect Export Procedure, EMCS must be used with the movement being documented through an electronic administration document (e-AD).

Compliance with the Procedure
Traders exporting duty suspended excisable goods out of the EU, where the goods are moving through another EU Member state, must:
- create an eAD for the movement in EMCS 4.1 and note the eAD reference number - ARC
- create an indirect export declaration in AES and input the related eAD ARC

Cross-Check Validations between AES and EMCS
The validations that will be performed as part of the cross-check between the data declared on the Export declaration and on the e-AD are:
- The same ARC (as the respective e-AD)
- The same Unique Body Reference (UBR)
- The same CN Code
- The same Net mass

Where there is a cross validation failure the export declaration will be rejected in AES. The declarant will receive a rejection message (IE556) indicating the reason for the rejection. A new export declaration will need to be submitted in AES with the correct details.

Further Information
The AES Trader Guide has been updated and is available on www.revenue.ie
Queries should be directed to eCustoms@revenue.ie

Annex:

Examples
The following examples describe how the information should be completed where an e-AD is required for the export of duty suspended goods moving under the Indirect Export Procedure.
1) One Export declaration, three items. One EMCS movement, three items.

e-AD: details:
23IEXYZH38R002SWD5S4
UBR (Body) 1: Commodity 22042113 White wine. Net mass 0.75kg
UBR (Body) 2: Commodity 22041011 Champagne. Net Mass 9kg
UBR (Body) 3: Commodity 22041011 Champagne. Net Mass 22.5kg

Export declaration details:
Item 1: Previous Document:
Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 1
Commodity 22042113 White wine. Net mass 0.75kg
Item 2: Previous Document:
Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 2
Commodity 22041011 Champagne. Net Mass 9kg
Item 3: Previous Document:
Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 3
Commodity 22041011 Champagne. Net Mass 22.5kg

2) One Export declaration, 2 items, two EMCS movements, one item on each.

e-AD 1 details:
23IEABCTH99R002SWD5S4
UBR (Body) 1: Commodity 22042113 White wine. Net mass 10kg
e-AD 2 details
23IEDEFTH11R002SWD5S4
UBR (Body) 1: Commodity 22041011 Champagne. Net Mass 10kg

Export declaration details:
Item 1: Previous Document:
Type = C651, Reference number = 23IEABCTH99R002SWD5S4, Goods Item number = 1
Commodity 22042113 White wine. Net mass 10kg
Item 2: Previous Document:
Type = C651, Reference number = 23IEDEFTH11R002SWD5S4, Goods Item number = 1
Commodity 22041011 Champagne. Net Mass 10kg

IMPORTANT NOTES
The reference number is the ARC number only and not the ARC number combined with the UBR as it has been to date, e.g. only input 23IEXYZH38R002SWD5S4, not = 23IEXYZH38R002SWD5S4001.
The Goods item number field of the Previous Document is where the UBR is to be declared in AES.