

## **Excise Movement & Control System (EMCS)**

### **Trader Guide v4.1**

Version 2

March 2024

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**Code lists** [Annex II](#)

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**This document is for guidance only and does not purport to be a definitive legal interpretation of the provisions of EU Law that pertain to the EMCS system. This document should be not used as development guide.**

**The content of this Trader Guide is subject to revision, with the latest version published at <http://www.revenue.ie/en/companies-and-charities/excise-and-licences/emcs/index.aspx>**

**For further assistance, please contact EMCS Technical Support at [emcsnsd@revenue.ie](mailto:emcsnsd@revenue.ie) or 01 7383652**

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## **1. Introduction**

EMCS is an EU electronic system used to record the movement of Excise Duty Suspended and Excise Duty Paid Business to Business (B2B) goods within the EU. EMCS is provided for in EU Law under:

[Council Directive \(EU\) 2020/262](#)

[Commission Delegated Regulation \(EU\) 2022/1636](#)

[Commission Implementing Regulation \(EU\) 2022/1637](#)

From 13/02/2023, Ireland have extended the use of EMCS for National Requirements - to record duty suspended movements from point of import (goods which have been imported from 3rd Country) to a Tax Warehouse in the State.

EMCS messages, in XML format, were defined by the EU Commission in association with representatives of each Member State(MSA), following consultation with relevant stakeholders.

Technical specifications, including xml schemas, are available with the Design Document for National Excise Application ([DDNEA](#)) which can be requested by mailing EMCS Technical Support at [emcsnsd@revenue.ie](mailto:emcsnsd@revenue.ie)

## **2. Legislation**

Relevant legislation may be accessed at <http://www.revenue.ie/en/companies-and-charities/excise-and-licences/emcs/legislation.aspx>

Finance Act 2001: <https://www.revenue.ie/en/companies-and-charities/documents/excise/legislation/general-excise-law.pdf>

[Control of Excisable Products Regulations 2024](#)

## **3. Implementation**

Revenue have utilised the same IT interface strategy as the Customs Automated Import System (AIS) /Automated Export System (AES).

With the exception of fallback scenarios (see below) electronic filing of all EMCS messages is mandatory.

Economic Operators interface with Revenue using open market web services. Communications between Economic Operators and the Revenue EMCS application are via the Revenue Online System (ROS).

#### **4. Trader/Economic Operator Requirements**

1. To facilitate access to the EMCS system:
  - Develop an EMCS solution **or**
  - Engage an external EMCS software provider
  
2. Ensure appropriate registration with ROS

Refer to [EMCS ROS User Guide](#)

#### **5. System for the Exchange of Excise Data (SEED)**

SEED database is a register of all EU traders and tax warehouses who are approved to dispatch and/or receive excise duty suspended or duty-paid B2B goods.

The database is maintained in each Member State. Registration and authorisation of Irish traders, on SEED, is the responsibility of the relevant Excise Control Officer.

EMCS draft e-ADs/e-SADs are validated against SEED to determine that traders involved in each transaction are entitled to dispatch/receive the declared product.

EU SEED registrations and authorised products can be checked at:

[http://ec.europa.eu/taxation\\_customs/dds2/seed/seed\\_home.jsp?Lang=en](http://ec.europa.eu/taxation_customs/dds2/seed/seed_home.jsp?Lang=en)

Further queries can be addressed to [elo@revenue.ie](mailto:elo@revenue.ie)

#### **6. EMCS Movements**

Draft e-AD/e-SAD must be submitted before goods are dispatched and may be submitted up to 7 days in advance of dispatch of the goods.

In all cases, the transporter(s) of the goods must have details of the e-AD/e-SAD Administrative Reference Code (ARC).

**(6.1) Excise Duty Suspended goods:  
Initiating movements between IE and another Member State (OMS/Northern  
Ireland National Application (XI):**

Draft electronic Administrative Document (e-AD) (IE815) and related cancellation or update messages must be submitted before goods are dispatched, by a Warehouse Keeper, who is covered by a movement guarantee.

All declared details are validated against SEED and National EMCS System. Successful validation results in the issue and dissemination of an e-AD (IE801) to the MSA of Dispatch, MSA of Destination, consignor and consignee, allowing movement of the goods.

***Receipt of Duty Suspended goods from OMS/XI***

Report of Receipt (IE818) must be submitted by the consignee indicated on the e-AD, within 5 days of receiving the goods.

In addition to full acceptance of the goods, a Report of Receipt may indicate refusal/partial refusal and/or details of any shortages or excess goods. Refusal/partial refusal will result in the consignor submitting either a Change of Destination message (IE813), including returning the goods to place of dispatch or a Splitting operation (IE825) for energy products.

Report of Receipt message will be disseminated to the MSA of Dispatch, MSA of Destination, consignor and Consignee.

**(6.2) Excise Duty-Paid B2B goods  
Initiating movements between IE and OMS/XI:**

Draft electronic Simplified Administrative Document (e-SAD) and related cancellation or update messages, must be submitted by a Certified Consignor or Temporary Certified Consignor.

Excise Duty is payable by the Consignor and will be refunded when the movement is finalised and all excise formalities has been met.

The payment of Excise Duty in the Member State of consumption is the responsibility of the Certified Consignee or Temporary Certified Consignee.

All declared details are validated against SEED and National EMCS System.

Successful validation results in the issue and dissemination of an e-AD (IE801) to the MSA of Dispatch, MSA of Destination, consignor and consignee, allowing movement of the goods.

***Receipt of Duty Paid goods from OMS/XI***

Report of Receipt must be submitted by the Consignee indicated on the e-AD, within 5 days of receiving the goods.

In addition to full acceptance of the goods, a Report of Receipt may indicate shortages or excess goods.

Where a Change of Destination is necessary, the consignor must submit a Change of Destination message (IE813) indicating the return of the goods to place of dispatch.

Report of Receipt message will be disseminated, **when all fiscal formalities have been met**, to the MSA of Dispatch, MSA of Destination, consignor and consignee.

### ***(6.3) Initiating Onward Movement of Excise Duty Suspended goods (Imported from a 3rd Country ) from point of Import to an Irish Tax Warehouse***

Draft electronic Administrative Document (e-AD) must be submitted by a Registered Consignor, who is covered by a movement guarantee.

All declared details are validated against SEED and National EMCS System. A crosscheck is also performed against AIS on critical data.

Successful validation results in the issue and dissemination of an e-AD (IE801) to consignor and consignee, allowing movement of the goods.

#### ***Receipt of goods in Tax Warehouse***

Report of Receipt must be submitted by the consignee indicated on the e-AD, within 5 days of receiving the goods.

In addition to full acceptance of the goods, a Report of Receipt may indicate details of any shortages or excess goods.

Report of Receipt message is disseminated to consignor and consignee.

### ***(6.4) Initiating Indirect Export of Excise Duty Suspended goods***

**Note:** EMCS only applies to Indirect exports where Excise Duty Suspended goods travel through at least one other Member State/National Application to the point of exit from the EU.

Direct exports are excluded from EMCS requirements.

Draft electronic Administrative Document (e-AD) must be submitted by a Warehouse Keeper, who is covered by a movement guarantee.

All declared details are validated against SEED and National EMCS System.

Successful validation results in the issue and dissemination of an e-AD (IE801) to MSA of Dispatch and consignor.

e-AD ARC is then referenced on AES documentation, at Item level with the respective UBR detail to enable the crosscheck on critical data i.e Combined Nomenclature (Commodity Code) and Net Mass. At the point of Exit from EU, AES is updated to indicate the goods have exited, this triggers an automated Report of Receipt which

updates the National EMCS application and disseminates a Report of Receipt to the consignor.

#### **(6.5) Initiating Movements of Excise Duty Suspended Goods to Exempt Organisations**

Note: Movements of excise duty-suspended products to Exempt Organisations fall within EMCS and must be covered by an e-AD.

For such an organisation receiving goods in Ireland, issuing of the Report of Receipt will be carried out by the IE EMCS Excise Liaison Office following confirmation of receipt by that organisation [elo@revenue.ie](mailto:elo@revenue.ie)

### **7. EMCS – Situations that can arise**

#### **(7.1) Change of Destination**

The destination on an e-AD may be updated by the Consignor, via message IE813, either on their own behest or as a result of actions by the Consignee or Customs (Rejection, Refusal or Partial Refusal).

To facilitate return of goods, the revised destination can be the premises of the original Consignor. Additionally, for energy products dispatched to an unknown destination, the Change of Destination message is used to update the destination information.

The Change of Destination on an e-SAD can only be Return to the place of dispatch of the Consignor or to another location of the same consignee in same MS of Destination

#### **(7.2) Cancellation**

A cancellation message (IE810) may be submitted by the Consignor provided the goods have not yet been dispatched. If the commercial transaction is cancelled after the goods have left, the consignor has first to order a return of goods through a change of destination, and then receives them back by submitting a report of receipt. Cancellation is not applicable to an e-SAD

### **8. Direct Delivery**

In certain and defined circumstances a consignee may be authorised to take delivery of duty suspended excise products at an address other than the delivery address in SEED. This will be indicated in the SEED register.

## 9. Fallback & Recovery

Submission of a paper-based form, as described below, in place of an e-AD, Change of Destination (CoD) or a Report of Receipt (RoR), is allowed if access to the EMCS system is unavailable. If the national EMCS system is unavailable, although traders can assume that fallback is allowed, it should be noted that such unavailability would generally be short term and it might be prudent to await restoration of services. If a trader's application is unavailable fallback will be allowed provided that prior notification, including the reason for unavailability, is sent to the excise control officer. The manner of communicating the notification is to be agreed with the local excise control office. The automatic granting of fallback procedures in the case of a trader's application being unavailable is subject to review by the local control office.

All instances of fallback must be recorded sequentially by the trader, the records being available to excise control officials. In addition, a copy of the document should be retained for inspection by the control officer. Depending on the fallback operation, each record should contain references to LRN & sequence no., date & time of fallback issue, type of fallback (AAD, CoD, RoR), Original ARC and SAD number. Following recovery, the local record should reference the recovery ARC or indicate if a Report of Receipt (IE818) was issued. The table below is suggested for retaining records.

**Table for Fallback records**

Local Ref No.	Sequence	Date	Time	Type	ARC number	SAD no.	WRITE OFF Recovered Report of Receipt issued (YES)	WRITE OFF Recovered ARC number

Rules for each entry

1. Local Reference Number (LRN) may be determined by the trader. It should have an audit trail to the trader accounts
2. Sequence will increment an LRN by one for each version of the document such as in the case of Change of Destination for example LRN123 becomes LRN123.2 when a Change of Destination occurs.
3. Date and time is when the FALLBACK document is initiated
4. Type may be AAD, CoD or RoR
5. ARC number is required when fallback movement event is RoR or CoD.
6. SAD number is required when fallback movement is AAD IMPORT or AAD EXPORT
7. WRITE OFF for recovered report of receipt issued is YES when the electronic RoR (IE818) is submitted.
8. WRITE OFF for AAD or CoD is the ARC number of the e-AD.

### **Submit fallback AAD**

The form, which should accompany the goods, should be clearly marked **Fallback Accompanying Document for movements of excise goods under suspension of excise duty** and should include a fallback Local Reference Number (LRN). The LRN, to be determined by the consignor, should also include a sequence number. In the form, all the data elements, as well as the data groups and data subgroups to which they belong, shall be

identified by means of the numbers and letters in column A and column B of the IE801 table in Annex I of this guide. Data elements normally provided by the national application are not required. Immediately upon resumption of services a “recovery” e-AD (IE815) should be submitted to the EMCS application with the **Deferred Submission** field flagged.

**Submit fallback Change of Destination**

The form should be clearly marked **Fallback Change of Destination for movements of excise goods under suspension of excise duty**.

Note that a new destination may not be an Exempt Organisation or Unknown Destination. In the case of a fallback Change of Destination, the consignor should issue a replacement paper-based form as described in **Submit fallback AAD** above. If the relevant e-AD already exists, the change of destination document should include the relevant ARC and a sequence number incremented by one. If the change of destination refers to a movement covered by a fallback paper based AAD the document should include, in place of the ARC, the original fallback Local Reference Number and a sequence number incremented by one. A copy of the form should be immediately sent, preferably via email or fax, to the transporter. Recovery from Change of Destination fallback involves submitting a message IE813. If the Change of Destination followed a fallback AAD, the recovery e-AD (IE801) must first have been submitted.

**Submit fallback Report of Receipt**

The form should be clearly marked **Fallback Report of Receipt for movements of excise goods under suspension of excise duty**.

Other than when goods are being refused/partially refused, traders are advised to await resumption of services before resorting to fallback Report of Receipt. If, however, services have not been resumed within 10 days of arrival of the goods, a fallback Report of Receipt should be delivered to the local excise control office. Such a fallback Report of Receipt must be received by the Commissioners withing 30 days of the receipt of the consignment. Alternative arrangements may be agreed with the local excise office. As described in **Submit fallback AAD** above, the paper-based receipt document must be mapped to the relevant message (IE818) in Annex I of this guide. Data elements normally provided by the competent authorities are not required. Recovery from fallback Report of Receipt involves submitting message IE818.

### List of EMCS Messages

Technical specifications, including xml schemas, are available on the Revenue web site at <http://www.revenue.ie/en/online-services/support/software-developers/emcs/technical-information.aspx>

<a href="#"><u>IE815</u></a> & <a href="#"><u>IE801</u></a>	Draft e-AD/e-SAD and Valid e-AD/e/SAD .....
<a href="#"><u>IE810</u></a>	Cancellation of the e-AD .....
<a href="#"><u>IE813</u></a>	Change of destination .....
<a href="#"><u>IE818</u></a>	Report of receipt/Report of Export .....

## ANNEX I

### Messages used for the purpose of movements of excise goods under suspension of excise duty or previously released for consumption in the territory of one Member State and moved to the territory of another Member State to be delivered there for commercial purposes

#### EXPLANATORY NOTES

1. The data elements of the electronic messages ( <sup>2</sup> ) exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall be structured in data groups and, where applicable, data subgroups as set out in Tables 1 to 9 of this Annex. The columns of Tables 1 to 9 shall contain the following information:
  - (a) column A: the numeric code (number) attributed to each data group and data subgroup. Each subgroup follows the sequence number of the data (sub)group of which it forms part (for example: where the data group number is 1, one data subgroup of this group is 1.1 and one data subgroup of this subgroup is 1.1.1);
  - (b) column B: the alphabetic code (letter) attributed to each data element in a data (sub)group;
  - (c) column C: an identification of the data (sub)group or data element;
  - (d) column D: a value for each data (sub)group or data element indicating whether the insertion of the corresponding data is:
    - (i) required ('R'), meaning that the data must be provided. When a data (sub)group is optional ('O') or conditional ('C'), data elements within that group can still be 'R' when the competent authorities of the Member State have decided that the data in this (sub)group must be completed or when the condition applies;
    - (ii) optional ('O'), meaning that the insertion of the data is optional for the person submitting the message (the consignor or consignee) except where a Member State has stipulated that the data are required in accordance with the option provided for in column E for some of the optional data (sub)groups or data elements;
    - (iii) conditional ('C'), meaning that the use of the data (sub)group or data element depends on other data (sub)groups or data elements in the same message;
    - (iv) dependent ('D'), meaning that the use of the data (sub)group or data element depends on a condition which cannot be checked by the computerised system, as provided for in columns E and F;

(e) column E provides the condition(s) for data whose insertion is conditional, specifies the use of the optional and dependent data where applicable and indicates which data must be provided by the competent authorities;

(f) column F provides explanations, where necessary, concerning the completion of the message;

(g) column G provides:

(i) for some data (sub)groups a number followed by the character 'x' indicating how many times the data (sub)group can be repeated in the message (default = 1);

(ii) for each data element, except for data elements indicating the time and/or the date, the characteristics identifying the data type and the data length. The codes for the data types are 'a' for alphabetic, 'n' for numeric and 'an' for alphanumeric.

The number following the code provides the admissible data length for the data element concerned. The optional two dots before the length indicator mean that the data have no fixed length, but can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the data can hold decimals, the digit before the comma provides the total length of the attribute, the digit after the comma provides the maximum number of digits after the decimal point;

(iii) for data elements indicating the time and/or date, the mention 'date', 'time' or 'dateTime', meaning that the date, the time or the date and time must be given using the ISO 8601 standard for representation of dates and time.

2. The following abbreviations are used in Tables 1 to 9:

(a) 'e-AD': electronic administrative document;

(b) 'e-SAD': electronic simplified administrative document;

(c) 'ARC': administrative reference code;

(d) 'SEED': the System for Exchange of Excise Data referred to in Article 19(1) of Council Regulation (EU) No 389/2012 ( <sup>3</sup> );

(e) 'Import SAD': the Import customs declaration;

(f) 'CN Code': Combined Nomenclature Code;

(g) 'MRN': Movement Reference Number.

**IE815 & IE801 - Draft electronic (simplified) administrative document and electronic (simplified) administrative document**

A	B	C	D E	F	G
		<i>ATTRIBUTE</i>	R		
	<i>a</i>	Submission Message Type	R	<p>The possible values are:            1 = Standard submission,            2 = (reserved),            3 = Submission for Duty Paid (to be used for movements of goods already released for consumption).</p> <p>The Message Type must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).</p>	n1
	<i>b</i>	Deferred Submission Flag	D ‘R’ for submission of an e-AD/e-SAD for a movement that has begun under cover of the fallback document referred to in Article 9(1).	<p>Possible values:            0 = false,            1 = true.</p> <p>The value is ‘false’ by default.</p> <p>This data element must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).</p>	n1
	<i>1</i>	<i>EXCISE MOVEMENT</i>	R		
	<i>a</i>	Destination Type Code	R	Provide the destination of the movement using one of the following values:	n..2

				<p>1 = Tax warehouse (Article 16(1), point (a)(i), of Directive (EU) 2020/262),</p> <p>2 = Registered consignee (Article 16(1), point (a)(ii), of Directive (EU) 2020/262),</p> <p>3 = Temporary registered consignee (Article 16(1), point (a)(ii), and Article 18(3) of Directive (EU) 2020/262),</p> <p>4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),</p> <p>5 = Exempted consignee (Article 16(1), point (a)(iv), of Directive (EU) 2020/262),</p> <p>6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>7 = (reserved),</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262),</p> <p>9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262),</p> <p>10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262),</p> <p>11 = Destination – Return to the place of dispatch of the Consignor.</p>	
<i>b</i>	Journey Time	R		<p>Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for ‘H’ shall be less than or equal to 24. Indication for ‘D’ shall</p>	an3

				be less than or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	
<i>c</i>	Transport Arrangement	R		Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
<i>d</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	See Code list 2 of Annex II.	an21
<i>e</i>	Date and Time of Validation of e-AD/e-SAD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	The addressed time is local time.	dateTime
<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD/e-SAD generated by the competent authorities of the Member State of dispatch upon each change of destination.	n..2
<i>g</i>	Date and Time of Validation of Update	C	The date and time of validation of the change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination	The addressed time is local time.	dateTime

	2	<i>TRADER Consignor</i>	R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper, registered consignor, certified consignor or temporary certified consignor.	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	3	<i>TRADER Place of Dispatch</i>	C	'R' if Origin Type Code in box 9d is '1' or '3'		
	<i>a</i>	Tax Warehouse Reference	C	'R' if Origin Type Code in box 9d is '1'	Provide a valid SEED registration number of the tax warehouse of dispatch.	an13
	<i>b</i>	Trader Name	C	For box 3b, 3c, 3e and 3f:		an..182
	<i>c</i>	Street Name	C	'R' if Origin Type Code in box 9d is '3'		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10

	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
		4 OFFICE of Dispatch – Import	C	'R' if Origin Type Code in box 9d is '2'		
	<i>a</i>	Office Reference Number	R		Provide the code of the customs office responsible for release for free circulation. See Code list 4 of Annex II.	an8
		5 TRADER Consignee	C	'R', except for Destination Type Code 8 (See Destination Type Codes in box 1a)		
	<i>a</i>	Trader Identification	C	<ul style="list-style-type: none"> <li>— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11</li> <li>— 'O' for Destination Type Code 6</li> <li>— This data element does not apply for Destination Type Code 5</li> </ul> (See Destination Type Codes in box 1a)	For Destination Type Code: <ul style="list-style-type: none"> <li>— 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee,</li> <li>— 6: provide the VAT identification number of the person representing the consignor at the office of export,</li> <li>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.</li> </ul>	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65

	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>h</i>	EORI Number	C	<p>— ‘O’ for Destination Type Code 6</p> <p>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11.</p> <p><i>(See Destination Type Codes in box 1a)</i></p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
	6	<i>TRADER COMPLEMENT Consignee</i>	C	‘R’ for Destination Type Code 5 <i>(See Destination Type Codes in box 1a)</i>		
	<i>a</i>	Member State Code	R		Provide the Member State of destination using the Country Code in Code list 3 of Annex II.	a2
	<i>b</i>	Serial Number of Certificate of Exemption	D	‘R’ if a serial number is mentioned on the excise duty exemption certificate established in Commission Implementing Regulation (EU) 2022/1637 <sup>(1)</sup>		an..255
	7	<i>TRADER Place of Delivery</i>	C	— ‘R’ for Destination Type Code 1, 4, 9 and 10	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group:	

			<ul style="list-style-type: none"> <li>— ‘O’ for Destination Type Code 2, 3 and 5</li> <li>— Does not apply otherwise.</li> </ul> <p><i>(See Destination Type Codes in box 1a)</i></p>	<ul style="list-style-type: none"> <li>— is ‘O’ for the e-AD, since the Member State of dispatch can fill in this box with the address of the registered consignee defined in SEED,</li> <li>— does not apply for the draft e-AD.</li> </ul>	
	<i>a</i>	Trader Identification	C <ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 1, 9 and 10</li> <li>— ‘O’ for Destination Type Code 2, 3, and 5</li> </ul> <p><i>(See Destination Type Code in box 1a)</i></p>	For Destination Type Code: <ul style="list-style-type: none"> <li>— 1: provide a valid SEED registration number of the tax warehouse of destination,</li> <li>— 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.</li> </ul>	an..16
	<i>b</i>	Trader Name	C <ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 1, 2, 3, 5, 9 and 10</li> <li>— ‘O’ for Destination Type Code 4</li> </ul> <p><i>(See Destination Type Codes in box 1a)</i></p>		an..182
	<i>c</i>	Street Name	C	For box 7c, 7e and 7f:	an..65
	<i>d</i>	Street Number	O	<ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 2, 3, 4, 5, 9 and 10</li> </ul>	an..11
	<i>e</i>	Postcode	C	<ul style="list-style-type: none"> <li>— ‘O’ for Destination Type Code 1</li> </ul>	an..10
	<i>f</i>	City	C	<i>(See Destination Type Codes in box 1a)</i>	an..50
	<i>g</i>	NAD_LNG	C	‘R’ if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. a2
	8	<i>OFFICE Place of Delivery – Customs</i>	C	‘R’ in case of export (Destination Type Code 6)	
				<i>(See Destination Type Codes in box 1a)</i>	

	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged. See Code list 4 of Annex II.	an8
		9 <i>e-AD/e-SAD</i>	R			
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the e-AD/e-SAD by the consignor which identifies the consignment in the records of the consignor.	an..22
	<i>b</i>	Invoice Number	R		Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document shall be given.	an..35
	<i>c</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R'	The date of the document shown in box 9b.	Date
	<i>d</i>	Origin Type Code	R		The possible values for the origin of the movement are: 1 = Origin – Tax warehouse (in the situations referred to in Article 16(1)(a) of Directive (EU) 2020/262), 2 = Origin – Import (in the situation referred to in Article 16(1), point (b), of Directive (EU) 2020/262), 3 = Origin – Duty Paid (in the situation referred to in Article 33(1) of Directive (EU) 2020/262).	n1
	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. This date cannot be later than 7 days after the date of submission of the draft e-AD/e-SAD. The date of dispatch	Date

				can be a date in the past in the case referred to of Article 26 or Article 38 of Directive (EU) 2020/262.			
	f	Time of Dispatch	O	The Member State of dispatch may decide to make this data 'R'	The time at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. The addressed time is local time.	Time	
		g	Upstream ARC	D	To be provided by the competent authorities of the Member State of dispatch upon validation of new e-ADs following the validation of the message 'Splitting operation' (Table 5)	The ARC to be provided is the ARC of the replaced e-AD. See Code list 2 of Annex II.	an..21
9.1		<i>IMPORT SAD</i>	C	'R' if Origin Type Code in box 9d is '2' (import)		9X	
	a	Import SAD Number	R	The Import SAD Number shall be provided either by the consignor at the time of submission of the draft e-AD or by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	Provide the number(s) of the single administrative document(s) used for the release for free circulation of the goods concerned.	an..21	
10		<i>OFFICE Competent Authority at Dispatch</i>	R				
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of dispatch responsible for excise control at the place of dispatch. See Code list 4 of Annex II.	an8	

	11	<i>MOVEMENT GUARANTEE</i>	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II.	n..4
	12	<i>TRADER Guarantor</i>	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 <i>(See Guarantor Type Code in Code list 5 of Annex II)</i>	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X
	a	Trader Excise Number	O	The Member State of dispatch may decide to make this data 'R'	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	b	VAT Number	O			an..14
	c	Trader Name	C	For 12c, d, f and g: 'O' if Trader Excise Number is provided, otherwise 'R'		an..182
	d	Street Name	C			an..65
	e	Street Number	O			an..11
	f	Postcode	C			an..10
	g	City	C			an..50
	h	NAD_LNG	C		'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.
	13	<i>TRANSPORT MODE</i>	R			

	<i>a</i>	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Code list 6 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262', the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'.	n..2
	<i>b</i>	Complementary Information	C	'R' if Transport Mode Code is 'Other' Otherwise 'O'	Provide a textual description of the mode of transport.	an..350
	<i>c</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
	<i>14</i>	<i>TRADER Transport Arranger</i>	C	'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50

	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>15</i>	<i>TRADER First Transporter</i>	O	The Member State of dispatch may decide to make this data 'R'	Identify the person carrying out the first transport.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
	<i>16</i>	<i>TRANSPORT DETAILS</i>	R			99X
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Code list 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 16a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35

	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>17</i>	<i>E-AD/E-SAD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 10 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Excise Product Code must be that of an energy product.	an4

				Excise Product Code S600 is applicable only to e-SAD pursuant to Article 27(1), point (a), of Directive 92/83/EEC.	
<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch. The value of this data element must be greater than zero.	n8
<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) and certified consignee referred to in Article 35(8) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which it is authorised to receive. For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero.	n..15,3
<i>e</i>	Gross Mass	R		Provide the gross mass of the consignment (the excise goods with packaging). The value of this data element must be greater than zero. The Gross Mass must be equal to or higher than Net Mass.	n..16,6
<i>f</i>	Net Mass	R		Provide the mass of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes).	n..16,6

				<p>The value of this data element must be greater than zero.</p> <p>The Gross Mass must be equal to or higher than Net Mass.</p>	
<i>g</i>	Alcoholic strength by Volume in Percentage	C	<p>— ‘R’ if applicable for the excise good in question</p>	<p>Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Code list 10 of Annex II.</p> <p>The value of this data item must be greater than zero.</p> <p>The value of this data item must be greater than 0,5 and less than or equal to 100.</p>	n..5,2
<i>h</i>	Degree Plato	D	<p>— ‘R’ if the excise good in question is beer and the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato</p> <p>— ‘O’ if the excise good in question is beer and neither the Member State of dispatch nor the Member State of destination tax beer on the basis of degree Plato</p> <p>— Does not apply for anything other than beer.</p>	<p>For beer, provide the Degree Plato if the Member State of dispatch and/or the Member State of destination tax beer on that basis. See Code list 10 and 13 of Annex II.</p> <p>Either the degree Plato or the alcoholic strength by volume in percentage must be provided for beer.</p> <p>In the cases of ‘O’, it shall be filled in only if there is a possibility of a change of Destination to a Member State that taxes beer to Degree Plato and the value is missing.</p> <p>The value of this data element must be greater than zero.</p>	n..5,2
<i>i</i>	Fiscal Mark	O		<p>Provide any additional information concerning the fiscal marks required by the Member State of destination.</p>	an..350
<i>j</i>	Fiscal Mark_LNG	C	<p>‘R’ if corresponding text field is used</p>	<p>Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.</p>	a2

	k Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods carry or contain fiscal marks or '0' if the goods do not carry or contain fiscal marks.	n1
	l Designation of Origin	O		<p>This box can be used to give certification:</p> <p>1. in the case of certain wines, relating to the protected designation of origin or geographical indication (PDO or PGI) and the vintage year or the wine-grape variety, in accordance with Articles 24 and 31 of Commission Delegated Regulation (EU) 2018/273 <sup>(2)</sup>, Certification shall be given in the terms mentioned in box 9 of Part I of Annex VII of Delegated Regulation (EU) 2018/273. If the product is a PDO or PGI the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 119(1), point (b), of Regulation (EU) No 1308/2013 of the European Parliament and of the Council <sup>(3)</sup>;</p> <p>2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) and/or the maturation period/age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 10 and 13(6), Chapter III and Annex I of Regulation (EU) 2019/787 of the European Parliament and of the Council <sup>(4)</sup>) certification shall be given in the following terms: 'It is hereby certified that the product described is marketed and labelled in compliance with Regulation (EU) 2019/787'.</p>	an..350

<i>m</i>	Designation of Origin_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>n</i>	Size of Producer	O		For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Commission Implementing Regulation (EU) 2021/2266 <sup>(5)</sup> shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than zero.	n..15
<i>o</i>	Density	C	'R' if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with Code list 10 of Annex II. The value of this data element must be greater than zero.	n..5,2
<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required	Provide the commercial description of the goods in order to identify the products transported. For the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Part II of Annex VII to Regulation (EU) No 1308/2013 the product description shall contain the optional particulars set out in Article 120 of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling. For any spirit drink, the commercial description shall include its legal name in accordance with Article 10 of Regulation (EU) 2019/787.	an..350

<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported need not be provided if it is given in the invoice or other commercial document referred to in box 9b	Provide the brand name of the goods, if applicable.	an..350
<i>s</i>	Brand Name of Products_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>t</i>	Maturation Period or Age of Products	O		For spirit drinks, the maturation period or age must correspond to that indicated in their description, presentation and labelling, as referred to in Article 13(6) of Regulation (EU) 2019/787.	an..350
<i>u</i>	Maturation Period or Age of Products_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>v</i>	Independent Small Producers Declaration	O		For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.	an..350

				For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the producer in accordance with Article 4, Article 5(1) and Article 5(2) of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.		
	<i>w</i>	Independent Small Producers Declaration_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
<i>17.1</i>		<i>PACKAGE</i>	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package using one of the codes in Code list 8 of Annex II.	an2
	<i>b</i>	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. Where the 'Number of Packages' is set to '0', then there shall exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	n..15
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350

	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>f</i>	Shipping Marks	C	— 'R' if Number of Packages is 0 — 'O' Otherwise		an..999
17.2		<i>WINE PRODUCT</i>	D	'R' for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013		
	<i>a</i>	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013, provide one of the following values: 1 = Wine without PDO/PGI, 2 = Varietal wine without PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.	n1
	<i>b</i>	Wine-Growing Zone Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)	Provide the wine-growing zone in which the product transported originates in accordance with Appendix 1 of Annex VII to Regulation (EU) No 1308/2013.	n..2
	<i>c</i>	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' as referred in Code list 3 of Annex II other than that of an EU Member State or a territory where Directive (EU) 2020/262 is applicable.	a2
	<i>d</i>	Other Information	O			an..350

	<i>e</i>	Other Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
17.2.1		<i>WINE OPERATION Code</i>	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	<i>a</i>	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with the list in point 2.1.(e)(ii) of part B of Annex V to Delegated Regulation (EU) 2018/273.	n..2
18		<i>DOCUMENT Certificate</i>	O			9x
	<i>a</i>	Short Description of Document	C	'R', unless data field 18c or 18e is used	Provide a description of any certificate that relates to the transported goods, for instance certificates related to the Designation of Origin referred to in box 17l.	an..350
	<i>b</i>	Short Description of Document_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>c</i>	Reference of Document	C	'R', unless data field 18a or 18e is used	Provide a reference to any certificate that relates to the transported goods.	an..350
	<i>d</i>	Reference of Document_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>e</i>	Document Type	C	'R', unless data field 18a or 18c is used	Provide the document type code presented in Code List 15 of Annex II to Commission Implementing Regulation (EU) 2016/323 <sup>(6)</sup> .	an..4
	<i>f</i>	Document Reference	C	'R' if Document Type in box 18e is used		an..35

(<sup>1</sup>)

Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate (OJ L 247, 23.9.2022, p. 57).

(<sup>2</sup>)

Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 (OJ L 58, 28.2.2018, p. 1).

(<sup>3</sup>)

Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

(<sup>4</sup>)

Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of another foodstuff, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 (OJ L 130, 17.5.2019, p. 1).

(<sup>5</sup>)

Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455, 20.12.2021, p. 26).

(<sup>6</sup>)

Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 66, 11.3.2016, p. 1).

**IE810 - Cancellation of the electronic administrative document(e-AD) (not applicable to e-SAD)**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>
		1 <i>ATTRIBUTE</i>	R			
	a	Date and Time of Validation of Cancellation	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft cancellation message	The addressed time is local time	dateTime
		2 <i>EXCISE MOVEMENT e-AD</i>	R			
	a	ARC	R		Provide the ARC of the e-AD for which cancellation is requested.	an21
		3 <i>CANCELLATION</i>	R			
	a	Cancellation Reason Code	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 9.	n1
	b	Complementary Information	C	— ‘R’ if Cancellation Reason is 0 — ‘O’ if Cancellation Reason is 1, 2, 3 or 4 <i>(See box 3.a)</i>	Provide any additional information concerning the cancellation of the e-AD.	an..350
	c	Complementary Information_LNG	C	‘R’ if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group.	a2

**IE813 - Change of Destination**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>
		<i>1</i> <i>ATTRIBUTE</i>	R			
	<i>a</i>	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	The addressed time is local time.	dateTime
		<i>2</i> <i>e-AD/e-SAD Update</i>	R			
	<i>a</i>	Sequence Number	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message	Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination.	n..2
	<i>b</i>	ARC	R		Provide the ARC of the e-AD/e-SAD of which the destination is changed.	an21
	<i>c</i>	Journey time	D	'R' when the journey time changes following the change of destination	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' shall be less than or equal to 24. Indication for 'D' shall be less than or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	an3

<i>d</i>	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the change of destination	Identify the person responsible for arranging the transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
<i>e</i>	Invoice Number	D	'R' when the invoice changes following the change of destination	Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document shall be given.	an..35
<i>f</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R' when the Invoice Number changes following the change of destination	The date of the document shown in box 2e.	date
<i>g</i>	Transport Mode Code	C	'R' when the Transport Mode changes following the change of destination 'R' if Guarantor Type Code is given and is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' 'O' otherwise	Provide the mode of transport using the codes in Code list 6 of Annex II. If Guarantor Type Code in box 7a (if given) or in the last e-AD (box 11a of Table 1) or in the last, if any, 'Change of destination' message (box 7b) that indicated change of place of delivery is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'.	n..2
<i>h</i>	Complementary Information	C	'R' if Transport Mode Code is given and is 'Other'	Provide a textual description of the mode of transport.	an..350

i	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
3	<i>CHANGED Destination</i>	R			
a	Destination Type Code	R		<p>Provide the new destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>2 = Registered consignee (point (ii) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>3 = Temporary registered consignee (point (ii) of Article 16(1)(a) and Article 18(3) of Directive (EU) 2020/262),</p> <p>4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),</p> <p>5 = (reserved),</p> <p>6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>7 = (reserved),</p> <p>8 = (reserved),</p> <p>9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262),</p> <p>10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262),</p> <p>11 = Destination – Return to the place of dispatch of the Consignor.</p>	n..2

	4 <i>TRADER New Consignee</i>	D	'R' when the consignee changes following the change of destination		
	a Trader Identification	C	<p>— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11</p> <p>— 'O' for Destination Type Code 6</p> <p>(See Destination Type Codes in box 3a)</p>	<p>For Destination Type Code:</p> <p>— 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, certified consignee or temporary certified consignee,</p> <p>— 6: provide the VAT identification number of the person representing the consignor at the office of export.</p> <p>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.</p>	an..16
	b Trader Name	R			an..182
	c Street Name	R			an..65
	d Street Number	O			an..11
	e Postcode	R			an..10
	f City	R			an..50
	g NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	h <i>EORI Number</i>	C	— 'O' for Destination Type Code 6	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17

			<p>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 (See Destination Type Codes in box 3a)</p>		
	5	TRADER Place of Delivery	<p>C</p> <p>— ‘R’ for Destination Type Code 1, 4, 9 and 10 — ‘O’ for Destination Type Code 2 and 3 — Does not apply otherwise (See Destination Type Codes in box 3a)</p>	<p>Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group:</p> <p>— is ‘O’ after successful validation of the draft change of destination, since the Member State of Dispatch can fill in this box with the address of the Registered Consignee defined in SEED, — does not apply for the draft change of destination.</p>	
	a	Trader Identification	<p>C</p> <p>— ‘R’ for Destination Type Code 1, 9 and 10 — ‘O’ for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)</p>	<p>For Destination Type Code:</p> <p>— 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 9 and 10: provide the VAT identification number or any other identifier.</p>	an..16
	b	Trader Name	<p>C</p> <p>— ‘R’ for Destination Type Code 1, 2, 3, 9 and 10 — ‘O’ for Destination Type Code 4 (See Destination Type Codes in box 3a)</p>		an..182

	<i>c</i>	Street Name	C	For box 5c, 5e and 5f: — ‘R’ for Destination Type Code 2, 3, 4, 9 and 10 — ‘O’ for Destination Type Code 1 (See Destination Type Codes in box 3a)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	‘R’ if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>6</i>	<i>OFFICE Place of Delivery – Customs</i>	C	‘R’ in case of export (Destination Type Code 6) (See Destination Type Codes in box 3a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 221(2) of Commission Implementing Regulation (EU) 2015/2447 <sup>(1)</sup> . See Code list 4 of Annex II.  Enter a code of a customs office that exists in the customs office list with export role.	an8
	<i>7</i>	<i>MOVEMENT GUARANTEE</i>	D	‘O’ for movements under duty suspension.  This data group does not apply to movements of goods already released for consumption		

	<i>a</i>	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II.  If Guarantor Type Code is ‘No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262’, the Excise Product Code contained in the last e-AD (box 17b of Table 1) or in the last, if any, ‘Report of receipt/Report of export’ message (box 7d of Table 6) that indicated partial refusal must be an energy product.	n..4
7.1		<i>TRADER Guarantor</i>	C	‘R’ if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 <i>(See Guarantor Type Code in Code list 5 of Annex II)</i>	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X
	<i>a</i>	Trader Excise Number	O	The Member State of dispatch may decide to make this data ‘R’	Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods.	an13
	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 7c, d, f and g: ‘O’ if Trader Excise Number is provided, otherwise ‘R’		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10

	<i>g</i>	City	C			an..50
	<i>h</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>8</i>	<i>TRADER New Transport Arranger</i>	C	'R' to identify the person responsible for arranging the transport if the value in box 2d is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>9</i>	<i>TRADER New Transporter</i>	D	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the change of destination	Identify the new person carrying out the transport.	
	<i>a</i>	VAT Number	O			an..14

	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	<i>10</i>	<i>TRANSPORT DETAILS</i>	D	'R' when the transport details have changed following the change of destination		99x
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 2g, see Code list 7 of Annex II.	n..2
	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 10a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Code list 1 of Annex II.	a2

f	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
g	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2

(<sup>1</sup>) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

**IE818 - Report of Receipt/Report of Export**

<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>
		1				
		<i>ATTRIBUTE</i>	R			
	a	Date and Time of Validation of Report of Receipt/Export	C	To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export	The addressed time is local time.	dateTime
		2				
		<i>EXCISE MOVEMENT</i>	R			
	a	ARC	R		Provide the ARC of the e-AD/e-SAD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD/e-SAD. Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination	n..2
		3				
		<i>TRADER Consignee</i>	R			
	a	Trader Identification	C	<ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 1, 2, 3, 4, 9, 10 and 11</li> <li>— ‘O’ for Destination Type Code 6</li> <li>— Does not apply for Destination Type Code 5</li> </ul> <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>	<p>For Destination Type Code:</p> <ul style="list-style-type: none"> <li>— 1, 2, 3, 4, 9 and 10 provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee,</li> </ul>	an..16

				<p>— 6: provide the VAT identification number of the person representing the consignor at the office of export.</p> <p>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement</p>	
b	Trader Name	R			an..182
c	Street Name	R			an..65
d	Street Number	O			an..11
e	Postcode	R			an..10
f	City	R			an..50
g	NAD_LNG	R		Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
h	EORI Number	C	<p>— ‘O’ for Destination Type Code 6</p> <p>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11</p> <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17
4	TRADER Place of Delivery	C	— ‘R’ for Destination Type Code 1 and 4	Provide the actual place of delivery of the excise goods.	

			<ul style="list-style-type: none"> <li>— ‘O’ for Destination Type Code 2, 3, 5, 9 and 10</li> <li>— Does not apply otherwise.</li> </ul> <p><i>(See Destination Type Codes in box 1 a of Table 1)</i></p>		
a	Trader Identification	C	<ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 1, 9 and 10</li> <li>— ‘O’ for Destination Type Code 2, 3 and 5</li> <li>— Does not apply otherwise.</li> </ul> <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>	For Destination Type Code: <ul style="list-style-type: none"> <li>— 1: provide a valid SEED registration number of the tax warehouse of destination,</li> <li>— 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.</li> </ul>	an..16
b	Trader Name	C	<ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 1, 2, 3, 5, 9 and 10</li> <li>— ‘O’ for Destination Type Code 4</li> </ul> <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>		an..182
c	Street Name	C	For box 4c, 4e and 4f:		an..65
d	Street Number	O	<ul style="list-style-type: none"> <li>— ‘R’ for Destination Type Code 2, 3, 4, 5, 9 and 10</li> </ul>		an..11
e	Postcode	C	<ul style="list-style-type: none"> <li>— ‘O’ for Destination Type Code 1</li> </ul>		an..10
f	City	C	<i>(See Destination Type Codes in box 1a of Table 1)</i>		an..50

	g	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	5	<i>OFFICE of Destination</i>	C	'R' for Destination Type Code 1, 2, 3, 4, 5, 9, 10 and 11 <i>(See Destination Type Codes in box 1a of Table 1)</i>		
	a	Office Reference Number	R		Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See Code list 4 of Annex II.	n8
	6	<i>REPORT of Receipt/Export</i>	R			
	a	Date of Arrival of the Excise Goods	R		The date at which the movement ends in accordance with Articles 19(2) and 33(4) of Directive (EU) 2020/262.	Date
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory, 2 = Receipt accepted although unsatisfactory, 3 = Receipt refused, 4 = Receipt partially refused, 21 = Exit accepted and satisfactory, 22 = Exit accepted with minor discrepancies detected, 23 = Exit refused.	n..2

	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods.	an..350
	d	Complementary information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
	7	<i>REPORT of Receipt/Export BODY</i>	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 (See box 6b)		<b>999X</b>
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD/e-SAD (box 17a of Table 1) related to the same excise product as in the associated e-AD/e-SAD for which one of the codes other than 1 and 21 is applicable. The value of this data element must be greater than zero	n..3
	b	Indicator of Shortage or Excess	D	'R' when a shortage or excess is detected for the body record concerned	Possible values are: S = Shortage, E = Excess.	a1
	c	Observed Shortage or Excess	C	'R' if indicator in box 7b is given	Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11) The value of this data element must be greater than zero.	n..15,3
	d	Excise Product Code	R		Provide the applicable excise product code, see Code list 10 of Annex II.	an4

	e	Refused Quantity	C	'R' if the Global Conclusion of Receipt code is 4 (See box 6b)	Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code – see Code lists 10 and 11 of Annex II).  The value of this data element must be greater than zero.	n..15,3
7.1		<b>UNSATISFACTORY REASON</b>	D	'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies (See box 6b)		<b>9X</b>
	a	Unsatisfactory Reason	R		Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Goods damaged, 4 = Broken seal, 5 = Reported by AES, 7 = Quantity higher than the one on the temporary authorisation.	n1
	b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 — 'O' if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 (See box 7.1a)	Provide any additional information concerning the receipt of the excise goods.	an..350

	c	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Code list 1 of Annex II to define the language used in this data group.	a2
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*ANNEX II*

**Lists of codes**

**1. LANGUAGE CODES**

<b>Code</b>	<b>Description</b>
bg	Bulgarian
bt	Bulgarian (Latin character)
hr	Croatian
cs	Czech
da	Danish
nl	Dutch
en	English
et	Estonian
fi	Finnish
fr	French
ga	Irish
gr	Greek (Latin character)
de	German
el	Greek
hu	Hungarian
it	Italian
lv	Latvian
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese

ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish
sv	Swedish

## 2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field Type	Example
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD/e-SAD was initially submitted	Alphabetic 2	ES
3	Nationally assigned unique code	Alphanumeric 15 (digits and capital letters)	7R19YTE17UIC8J4
4	Type of movement	Alphanumeric 1	P
5	Check digit	Numeric 1	9

Field 1 is the last two digits of the year of formal acceptance of movement.

Field 2 is the country code referred to in code list 3.

Field 3 is to be filled with a unique identifier per EMCS movement. The way this field is used is under the responsibility of the Member States, but each EMCS movement must have a unique number.

Field 4 gives an identifier for the type of the movement. The value is 'P' for a movement of goods already released for consumption and any other value for a movement of goods under duty suspension.

Field 5 gives the check digit for the whole ARC that will help detect an error when keying the ARC.

## 3. COUNTRY CODES

Must be identical to the codes established in the nomenclature of countries and territories for the European statistics on international trade in goods set out in Annex I to Commission Implementing Regulation (EU) 2020/1470 (4), except:

—  
For Greece, EL must be used instead of GR.

#### 4. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State followed by a 6-digit alphanumeric national number, for example IT0830AB.

#### 5. GUARANTOR TYPE CODE

<b>Code</b>	<b>Description</b>
1	Consignor
2	Transporter
3	Owner of the Excise product
4	Consignee
5	No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262
12	Joint guarantee of the consignor and of the transporter
13	Joint guarantee of the consignor and of the owner of the Excise products
14	Joint guarantee of the consignor and of the consignee
23	Joint guarantee of the transporter and of the owner of the Excise products
24	Joint guarantee of the transporter and of the consignee
34	Joint guarantee of the owner of the Excise products and of the consignee
123	Joint guarantee of the consignor, of the transporter and of the owner of the Excise products
124	Joint guarantee of the consignor, of the transporter and of the consignee
134	Joint guarantee of the consignor, of the owner of the Excise products and of the consignee
234	Joint guarantee of the transporter, of the owner of the Excise products and of the consignee
1234	Joint guarantee of the consignor, of the transporter, of the owner of the Excise products and of the consignee

## 6. TRANSPORT MODE CODE

<b>Code</b>	<b>Description</b>
0	Other
1	Sea Transport
2	Rail transport
3	Road transport
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport

## 7. TRANSPORT UNIT CODE

<b>Code</b>	<b>Description</b>
1	Container
2	Vehicle
3	Trailer
4	Tractor
5	Fixed transport installation

## 8. PACKAGING CODES

Use the codes as defined in the latest version of Annex VI to UN/ECE Recommendation 21.

## 9. CANCELLATION REASON CODE

<b>Code</b>	<b>Description</b>
0	Other

1	Typing error
2	Commercial transaction interrupted
3	Duplicate e-AD
4	The movement has not begun at the date of dispatch

## 10. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Article 3 of Council Directive 2011/64/EU <sup>(1)</sup> , and products treated as cigarettes in accordance with Article 2(2) of that Directive	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Article 4 of Directive 2011/64/EU	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of Directive 2011/64/EU	N	N	N
T500	T	1	Smoking tobacco, as defined in Article 5(1) of Directive 2011/64/EU, other than fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of that Directive, and products treated as smoking tobacco other than fine-cut tobacco for the rolling of cigarettes in accordance with Article 2(2) of that Directive	N	N	N
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N
W200	W	3	Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Article 8(2) and 12(2) of Directive 92/83/EEC	Y	N	N
I000	I	3	Intermediate products, as defined in Article 17 of Directive 92/83/EEC	Y	N	N
S200	S	3	Spirituous beverages, as defined in Article 20, first, second and third indents of Directive 92/83/EEC	Y	N	N

S300	S	3	Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208 , other than spirituous beverages (S200)	Y	N	N
S400	S	3	Partially denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200)	Y	N	N
S500	S	3	Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208	Y	N	N
S600	S	3	Completely denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured and fulfils the conditions to benefit from the exemption provided for in Article 27(1)(a) of that Directive	Y	N	N
E200	E	2	Vegetable and animal oils – Products falling within CN codes 1507 to 1518 , if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC (e))	N	N	Y
E300	E	2	Mineral oils (energy products) – Products falling within CN codes 2707 10 , 2707 20 , 2707 30 , and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC)	N	N	Y
E410	E	2	Leaded petrol falling within CN codes 2710 12 31 , 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 12 31 , 2710 12 41 , 2710 12 45 and 2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling within CN codes 2710 19 43 , 2710 19 46 , 2710 19 47 , 2710 19 48 , 2710 20 11 , 2710 20 15 , 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling within CN codes 2710 19 43 , 2710 19 46 , 2710 19 47 , 2710 19 48 , 2710 20 11 , 2710 20 15 , 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E450	E	2	Kerosene, falling within CN codes 2710 19 21 and unmarked kerosene falling with CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN codes 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

E470	E	1	Heavy fuel oil falling within CN codes 2710 19 62 , 2710 19 64 , 2710 19 68 , 2710 20 31 , 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 12 21 , 2710 12 25 , 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling within CN codes 2710 12 11 , 2710 12 15 , 2710 12 70 , 2710 12 90 , 2710 19 11 , 2710 19 15 , 2710 19 31 , 2710 19 35 , 2710 19 51 and 2710 19 55 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	N
E700	E	2	Cyclic hydrocarbons falling within CN codes 2902 20 , 2902 30 , 2902 41 , 2902 42 , 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE) falling within CN code 3826 00 10 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E920	E	2	Products falling within CN codes 3824 99 86 , 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93 , 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products) and 3826 00 90 , if these are intended for use as heating fuel or motor fuel (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

E930	E	2	Additives falling within CN codes 3811 11 , 3811 19 00 and 3811 90 00	N	N	N
<p>(<sup>1</sup>) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).</p> <p>(<sup>2</sup>) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).</p>						

*the table:* The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1) and Commission Implementing Regulation (EU) 2017/1925 (OJ L 282, 31.10.2017, p. 1), as laid down in Directive 2003/96/EC and Commission Implementing Decision (EU) 2018/552 (OJ L 91, 9.4.2018, p. 27).

#### Legend of table columns:

EPC:	Excise Product Code
CAT:	Excise product category
UNIT:	Unit of measurement (from the list 11)
A:	Alcoholic strength must be given (Yes/No)
P:	Degree Plato may be given (Yes/No)
D:	Density at 15 °C must be given (Yes/No)

#### 11. UNITS OF MEASUREMENT

Unit of measurement code	Description
1	Kg
2	Litre (temperature of 15 °C)
3	Litre (temperature of 20 °C)
4	1 000 items

#### 12. MAXIMUM JOURNEY TIME PER TRANSPORT MODE CODE

<b>Transport Mode Code</b>	<b>Maximum Journey Time</b>
0	D45
1	D45
2	D35
3	D35
4	D20
5	D30
7	D15
8	D35

*Note 1:* The value '0' refers to multimode transport (where there is unload and reload of cargo) and covers the cases of Group Consignments, Export, Split and Change of destination.

*Note 2:* In case of export, the journey time is the estimated duration of the journey up to the exit of customs territory of the Union.

*Note 3:* For movements of goods already released for consumption (e-SAD), an extra 30 days are added to the maximum journey time.

### 13. NATIONAL ADMINISTRATION-DEGREE PLATO

<b>Country</b>	<b>Rate(s) Structure for Beer in °Plato</b>
AT – Austria	Yes
BE – Belgium	Yes
BG – Bulgaria	Yes
CZ – Czechia	Yes
DE – Germany	Yes
EL – Greece	Yes
ES – Spain	Yes
IT – Italy	Yes
LU – Luxembourg	Yes

MT – Malta	Yes
PL – Poland	Yes
PT – Portugal	Yes
RO – Romania	Yes

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(<sup>1</sup>) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

(<sup>2</sup>) Where, in accordance with Article 9 of this Regulation, certain requirements of this Annex apply to the fallback documents referred to in Articles 26, 27, 37 and 38 of Directive (EU) 2020/262, the explanatory notes shall apply *mutatis mutandis* to those documents.

(<sup>3</sup>) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).

(<sup>4</sup>) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2).

### ANNEX III: OLD BUSINESS RULES

1. The following table depicts the FESS business rules of the application.

BR #	IE	BR Description	Associated EBP in FESS
BR001	IE815	It is obligatory that the local reference number of the draft ead has not been used by the consignor of the movement in another ead.	UC-201-210
BR002	IE815	It is obligatory that the origin type code of the draft ead is Origin-import, if the operator type code of the trader authorisation that is registered in seed for the consignor of the movement is Registered consignor.	UC-201-210
BR003	IE815	It is obligatory that the reference of tax warehouse of the place of dispatch that is included in the draft ead exists in the using tax warehouse that is included in the trader authorisation, that is registered in seed for the consignor of the movement, if the origin type code of the draft ead is Origin-tax warehouse.	UC-201-210
BR004	IE815	It is obligatory that the excise product code of each body ead that is included in the draft ead exists in the tax warehouse authorisation that is registered in seed for the place of dispatch that is included in the draft ead, if the origin type code of the draft ead is Origin-tax warehouse.	UC-201-210
BR005	IE815	It is obligatory that the reference number of the dispatch import office that is included in the draft ead exists in the customs office list with import role, if the origin type code of the draft ead is Origin-import.	UC-201-210
BR006	IE815	It is obligatory that the excise product code of each body ead that is included in the draft ead exists in the trader authorisation that is registered in seed for the consignor of the movement, if the origin type code of the draft ead is Origin-import.	UC-201-210
BR007	IE815 IE813 IE825	It is obligatory that each journey time of the draft message is less or equal to the maximum defined journey time.  It is permitted that the maximum defined journey time is equal to the maximum journey time or a national system parameter for journey time, if the national system parameter for journey time is less or equal to the maximum journey time.	UC-201-210  UC-205-210 UC-236-210
BR008	IE815	It is obligatory that the excise product code of each body ead that is included in the draft ead corresponds to the excise products category code Energy products in the excise products category of the reference data in seed, if the destination type code of the draft message is Unknown destination.	UC-201-210

BR009	IE815	It is obligatory that the transport mode code of the transport mode that is included in the draft ead is Sea transport or Inland waterway transport, if the destination type code of the draft ead is Unknown destination.	UC-201-210
BR010	IE815	It is obligatory that the operator role code of at least one operator role that is included in the trader authorisation, that is registered in seed for the consignor of the movement, is Allowed to leave empty the destination fields according to article 22 of the <a href="#">directive 2008 118 ec</a> , if the destination type code of the draft ead is Unknown destination.	UC-201-210
BR011	IE815 IE813 IE825	It is obligatory that the excise product code of each body ead that is included in the draft message exists in the trader authorisation that is registered in seed for the consignee that is included in the draft message, if the destination type code of the draft message is Destination-registered consignee or Destination-direct delivery.	UC-201-210 UC-205-210 UC-236-210
BR012	IE813, IE815 IE825	It is obligatory that the trader id of the delivery place that is included in the draft message is equal to the reference of tax warehouse of the using tax warehouse that is included in the trader authorisation, that is registered in seed for the consignee of the draft message, if the destination type code of the draft message is Destination-tax warehouse.	UC-201-210 UC-205-210 UC-236-210
BR013	IE813 IE815 IE825	It is obligatory that the excise product code of each body ead that is included in the draft message exists in the tax warehouse authorisation that is registered in seed for the delivery place that is included in the draft message, if the destination type code of the draft message is Destination-tax warehouse.	UC-201-210 UC-205-210 UC-236-210
BR014	IE815 IE813 IE825	It is obligatory that the operator role code of at least one operator role that is included in the trader authorisation, that is registered in seed for the consignee of the draft message, is Allowed to practice direct delivery, if the destination type code of the draft message is Destination-direct delivery.	UC-201-210 UC-205-210 UC-236-210
BR015	IE815 IE813 IE825	It is obligatory that the consignor of the movement exists in the temporary authorisation that is registered in seed for the temporary registered consignee that is included in the draft message, if the destination type code of the draft message is Destination-temporary registered consignee.	UC-201-210 UC-205-210 UC-236-210
BR016	IE813 IE815 IE825	It is obligatory that the excise product code of each body ead that is included in the draft message exists in the temporary authorisation that is registered in seed for the temporary registered consignee that is included in the draft message, if the destination type code of the draft message is Destination-temporary registered consignee.	UC-201-210 UC-205-210 UC-236-210
BR017	IE813 IE815 IE825	It is obligatory that the reference number of the delivery place customs office that is included in the draft message exists in the customs office list with	UC-201-210 UC-244-310 UC-205-210 UC-236-210

		export role, if the destination type code of the draft message is Destination-export.	
BR018	IE815 IE825	It is obligatory that the cn code of each body ead that is included in the draft message exists in the same correspondence cn code-excise product of the reference data in seed, with the excise product code of the same body ead that is included in the draft message, if the excise product code is anything but S500.	UC-201-210 UC-236-210
BR019	IE810	It is obligatory that the submitter of the draft cancellation of an ead is equal to the consignor that is included in the ead.	UC-210-210
BR020	IE813 IE825 IE810 IE818 IE819	It is obligatory that the administrative reference code of the draft message already exists in an ead.	UC-205-210 UC-236-210 UC-210-210 UC-206-210 UC-207-210
BR021	IE818 IE819	It is obligatory that the trader id of the consignee that is included in the draft message is equal to the trader id of the consignee that is included in the ead, if the trader id of the consignee is present in the draft message.	UC-206-210 UC-207-210
BR022	IE818	It is obligatory that the trader id of the delivery place that is included in the draft report of receipt is equal to the trader id of the delivery place that is included in the ead, if the trader id of the delivery place is present in the draft report of receipt.	UC-206-210
BR023	IE818	It is obligatory that the submission date of the draft report of receipt is equal or after the date of arrival of excise products of the report of receipt/export that is included in the draft report of receipt.	UC-206-210
BR024	IE818	It is obligatory that the body record unique reference of each body report of receipt that is included in the draft report of receipt corresponds to the same excise product code as in the ead.	UC-206-210
BR025	IE818	It is obligatory that the sum of the observed shortage and the refused quantity of each body report of receipt that is included in the draft report of receipt is less or equal to the quantity of the body ead with the same body record unique reference that is included in the last ead or the refused quantity of the body report of receipt with the same body record unique reference that is included in the last, if any, report of receipt that indicated partial refusal.	UC-206-210
BR026	IE819	It is obligatory that the reference number of the destination office that is included in the draft alert or rejection of an ead is equal to the reference number of excise office of the trader authorisation that is registered in seed for the consignee that is included in the draft alert or rejection of an ead.	UC-207-210
BR027	IE819	It is obligatory that the reference number of the destination office that is included in the	UC-207-210

		draft alert or rejection of an ead is equal to the reference number of issuance office of the temporary authorisation that is registered in seed for the temporary registered consignee that is included in the draft alert or rejection of an ead, if the destination type code of the draft alert or rejection of an ead is Destination-temporary registered consignee.	
BR028	IE813	It is obligatory that the trader id of the consignee or at least the trader id of the delivery place or the reference number of the delivery place customs office that are included in the draft message are not equal to the trader id of the consignee or the trader id of the delivery place or the reference number of the delivery place customs office that are included in the ead or the change of destination in case another change of destination has preceded.	UC-205-110
BR029	IE813	It is permitted that the trader id of the consignee that is included in the draft change of destination is equal to the trader excise number of the consignor of the movement for the case that the consignor returns the goods back to his/her premises.	UC-205-110
BR030	IE825	It is permitted that the trader id of the consignee and the trader id of the delivery place or the reference number of the delivery place customs office of at most one split details ead that is included in the draft splitting operation are simultaneously equal to both the trader id of the consignee and the trader id of the delivery place or the reference number of the delivery place customs office that are included in the ead.	UC-236-110 UC-236-210
BR031	IE825	It is obligatory that the excise product code of each body ead that is included in each split details ead contained in the draft splitting operation corresponds to an excise products category code in the splitting excise products category parameters of the reference data in seed.	UC-236-210
BR032	IE825	It is obligatory that the excise product code of each body ead that is included in each split details ead contained in the draft splitting operation exists in at least one body ead that is included in the ead.	UC-236-210
BR033	IE825	It is obligatory that the sum of the quantities of the body eads with the same body record unique reference that are contained in all split details eads in the draft splitting operation is equal to the quantity of the body ead with the same body record unique reference that is included in the former ead or the refused quantity of the body report of receipt with the same body record unique reference that is included in the last, if any, report of receipt that indicated partial refusal.	UC-236-210
BR034	IE825	It is permitted that the destination type code of at most one split details ead that is included in the	UC-236-210

		draft splitting operation is Unknown destination, if the destination type code of the ead is Unknown destination.	
BR035	IE825	It is necessary that the draft splitting operation includes at least 2 split details ead.	UC-236-110
BR036	IE815	<p>It is obligatory that the country code that appears in the first two characters of the reference number of the delivery place customs office that is included in the draft ead is equal to the member state code that appears in the first two characters of the trader excise number of the consignor that is included in the draft ead, if the submission message type is Submission for export-local clearance and the country code that appears in the first two characters of the reference number of the delivery place customs office that is included in the draft ead is not Gr.</p> <p>It is obligatory that the country code that appears in the first two characters of the reference number of the delivery place customs office that is included in the draft ead is Gr and the member state code that appears in the first two characters of the trader excise number of the consignor that is included in the draft ead is El, if the submission message type is Submission for export-local clearance and the country code that appears in the first two characters of the reference number of the delivery place customs office that is included in the draft ead is Gr.</p>	UC-244-310
BR037	IE801/IE501 IE801/IE515	It is obligatory that for each goods item that is included in the export message containing a previous administrative references in which the previous document type is Ead, an ead exists for which the body record unique reference of exactly one body ead and the administrative reference code are extracted from the previous document reference of the previous administrative references contained in the same goods item that is included in the export message.	UC-244-330 UC-243-510
BR038	IE801/IE501 IE801/IE515	It is obligatory that for each goods item that is included in the export message containing a previous administrative references in which the previous document type is Ead, the net mass of the goods item is equal to the net weight of the body ead that is included in the ead.	UC-244-330 UC-243-510
BR039	IE801/IE501	It is obligatory that for each goods item that is included in the anticipated export record containing a previous administrative references in which the previous document type is Ead, the combined nomenclature of the code commodity that is included in the goods item is equal to the cn code of the body ead that is included in the ead.	UC-244-330
BR040	IE801/IE501	It is obligatory that for each body ead that is included in the ead, a goods item is contained in the anticipated export record for which the previous document reference of the previous administrative references comprises of the body	UC-244-330

		record unique reference of the same body ead and the administrative reference code that are included in the ead.	
BR041	IE871	It is obligatory that the body record unique reference of each body analysis that is included in the draft explanation on reason for shortage exists in a body report of receipt in which the indicator of shortage or excess is given and that is included in the corresponding report of receipt (which has the same administrative reference code and sequence number as the draft explanation on reason for shortage).	UC-212-110 UC-212-510

• **Annex III**  
**Old BUSINESS RULES**

2. The following table depicts the FESS business rules of the application.

<b>BR #</b>	<b>IE</b>	<b>BR Description</b>	<b>Associated EBP in FESS</b>
BR01	IE818	The <(CONSIGNEE) TRADER.TraderID> in the report of receipt (IE818) must be the same as the <(CONSIGNEE) TRADER.TraderID> in the e-AD (IE801) for the specific excise movement (ARC).	UC-206-210
BR02	IE818	If any, the <(DELIVERY PLACE) TRADER.TraderID> in the report of receipt (IE818) must be the same as the <(DELIVERY PLACE) TRADER.TraderID> in the (latest received, in case of a change of destination) e-AD (IE801) or e-AD Update (IE813), for the specific excise movement (ARC)	UC-206-210
BR03	IE818	Every <(BODY) REPORT OF RECEIPT/EXPORT. Body Record Unique Reference> in the report of receipt (IE818) must concern the same <Excise Product Code> as the corresponding <(BODY) E-AD. Body Record Unique Reference> in the e-AD (IE801) for the specific excise movement (ARC)	UC-206-210
BR05	IE818	When <(BODY) REPORT OF RECEIPT/EXPORT.Indicator of Shortage or Excess = S> for a <Body Record Unique Reference> in the report of receipt then the sum of the <(BODY) REPORT OF RECEIPT/EXPORT.Observed Loss or Excess> and <(BODY) REPORT OF RECEIPT/EXPORT.Refused Quantity> for the same <Body Record Unique Reference> in the report of receipt must be less than or equal to <(BODY) E AAD.Quantity> of the same <Body Record Unique Reference> in the e-AD (IE801) refused for the specific excise movement (ARC). BR05 must be validated properly by the application.	UC-206-210
BR06	IE818	The <REPORT OF RECEIPT/EXPORT.Date of Arrival of Excise Products> must be earlier than or same as the <REPORT OF RECEIPT/EXPORT.Date of Report of Receipt>	UC-206-210

BR07	IE818	The <REPORT OF RECEIPT/EXPORT.Date of Arrival of Excise Products> must be earlier than or same as the Current Date	UC-206-210
BR09	IE815 IE825	The “Local Reference Number” must be unique per Consignor, that is, it has not been used again in a valid draft e-AD (IE815) by the same Consignor.  Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-236-210
BR10	IE813	When <(NEW) (CONSIGNEE) TRADER.TraderID = Excise number> exists, the Excise number must be the same as in the latest received e-AD (change of place of delivery), otherwise the Excise number must not belong to the receiving MSA (change of MSA of Destination).	UC-205-610 UC-205-410
BR11	IE813, IE815 IE825	When <(CHANGED) DESTINATION.Destination Type Code = 2: Destination - Registered consignee>: 1 The nature of goods must belong to the categories and/or products allowed for the (new) consignee. 2 Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-205-210 UC-236-210
BR12	IE813, IE815 IE825	When the <(CHANGED) DESTINATION.Destination Type Code = 1: Destination - Tax warehouse>: <ul style="list-style-type: none"> <li>• The Tax Warehouse Reference (Excise Number) of the (new) place of delivery must be valid;</li> <li>• The link (manages or uses) between (new) consignee and (new) place of delivery must be valid;</li> <li>• The nature of goods must belong to the categories and/or products allowed for the (new) tax warehouse of delivery.</li> </ul> Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-205-210 UC-236-210
BR13	IE813, IE815 IE825	When the <(CHANGED) DESTINATION.Destination Type Code = 4 Destination - Direct delivery>: <ul style="list-style-type: none"> <li>• The (new) consignee must be allowed to practise direct delivery;</li> <li>• The nature of goods must belong to the categories and/or products allowed for the consignee.</li> </ul> Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-205-210 UC-236-210
BR14	IE813, IE815 IE825	The (new) journey time must be less than the maximum duration allowed (common system parameter). Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-205-210 UC-236-210
BR16	IE815	When <(DELIVERY PLACE) TRADER> is absent (destination data are left empty as per Article 15(6) of Directive 92/12/EEC): <ul style="list-style-type: none"> <li>• The goods must be energy products;</li> <li>• The transport mode must be either sea or inland waterway.</li> </ul>	UC-201-210

BR17	IE815 IE813 IE825	<p>When &lt;Destination Type Code = 3: Destination - Temporary registered consignee&gt;</p> <ul style="list-style-type: none"> <li>• The consignor must be the same as registered in temporary authorisation;</li> <li>• The temporary authorization must be valid;</li> <li>• The product codes of the e-AD must conform to the temporary authorization.</li> </ul> <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	UC-201-210 UC-205-210
BR18	IE815	For each description of a group of packages, the “Kind of packages” must be valid.	UC-201-210
BR19	IE905	The “Status” data item must be “X07: e-AD Manually Closed”.	<i>The manual closure is a technical solution which is not described in FESS level, section III.1.2.1.5 “Manual closing of the movement”</i>
BR20	IE813	The destination must change actually (i.e. there must be a new Consignee or at least a new Place of Delivery) in comparison to the e-AD (when no other change of destination has occurred) or to the previously received IE813 (in case another change of destination has proceeded).	UC-205-210
BR21	IE813, IE815, IE825	<p>When the (new) Consignee has an Excise number, the Excise number of the consignee must be valid.</p> <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	UC-201-210 UC-205-210 UC-236-210
BR23	IE815 IE825	<p>When &lt;(DELIVERY PLACE) TRADER&gt; is absent (destination data are left empty as per Article 15(6) of Directive 92/12/EEC):</p> <ul style="list-style-type: none"> <li>• The consignor must be allowed to leave these fields empty</li> </ul> <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	UC-201-210 UC-236-210
BR24	IE815, IE829	<p>Upon the reception of the export declaration (IE515) from the Customs Export Application, the EMCS must proceed at the validation of the following values in the concerned draft e-AD(s) (IE815) referenced by ARC within the export declaration (IE515):</p> <ul style="list-style-type: none"> <li>• Submission Message Type is “Standard submission”</li> <li>• Destination Type Code is “6 = Destination – Export”.</li> </ul>	UC-243-510

		In addition the only acceptable state of the concerned excise movement(s) is “Accepted”.										
BR25	IE801	For each GOODS ITEM data group of IE501/IE515 containing a <<PREVIOUS ADMINISTRATIVE REFERENCES>> data group with the “Previous Document Type” set to "AAD" the following rules are applicable: <ol style="list-style-type: none"> <li>1. There must be an accepted e-AD containing an e-AD BODY identified by the ARC and Body Record Unique Reference extracted from the Previous Document Reference.</li> <li>2. The net mass in GOODS ITEM must be equal to the net mass in e-AD BODY (allow a configurable tolerance).</li> <li>3. The cross-check of CN codes between the export (IE501/IE515) and the e-AD (IE801) must pass successfully.</li> </ol>	UC-243-510 UC-244-330									
BR26	IE801	For each e-AD Body data group in each e-AD of which the ARC has been found during the examination of the IE501, there must be a corresponding GOODS ITEM data group in IE501. The ARC must be provided in the "GOODS ITEM.PREVIOUS ADMINISTRATIVE REFERENCES.Previous Document Type" and it must be used as a reference in each e-AD which is related to the export movement.	UC-243-510 UC-244-330									
BR27	IE818	Upon the exit results from AES (IE518), the EMCS application of the MSA of export builds one report of export per concerned e-AD on the basis of the structure of the AER (IE501) as follows: <ul style="list-style-type: none"> <li>• The data groups names EXCISE MOVEMENT e-AD and TRADER Consignee are copied from the e-AD (IE801) and possible from the prior notification of accepted export (IE829).</li> <li>• The Global Conclusion of Receipt and the date of arrival of the Excise products are set according to the following table:</li> </ul> <table border="1" data-bbox="422 1518 1209 2000"> <thead> <tr> <th>IE518/Control Result Code</th> <th>IE818/Global conclusion of receipt</th> <th>IE818/Date of arrival of the Excise products</th> </tr> </thead> <tbody> <tr> <td>A1 (Satisfactory)</td> <td>21 (Exit accepted and satisfactory)</td> <td>Copied from EXIT CONTROL RESULT/Exit date</td> </tr> <tr> <td>A2 (Considered satisfactory)</td> <td>21 (Exit accepted and satisfactory)</td> <td>Copied from EXIT CONTROL RESULT/Exit date</td> </tr> </tbody> </table>	IE518/Control Result Code	IE818/Global conclusion of receipt	IE818/Date of arrival of the Excise products	A1 (Satisfactory)	21 (Exit accepted and satisfactory)	Copied from EXIT CONTROL RESULT/Exit date	A2 (Considered satisfactory)	21 (Exit accepted and satisfactory)	Copied from EXIT CONTROL RESULT/Exit date	UC-246-310
IE518/Control Result Code	IE818/Global conclusion of receipt	IE818/Date of arrival of the Excise products										
A1 (Satisfactory)	21 (Exit accepted and satisfactory)	Copied from EXIT CONTROL RESULT/Exit date										
A2 (Considered satisfactory)	21 (Exit accepted and satisfactory)	Copied from EXIT CONTROL RESULT/Exit date										

		<table border="1"> <tr> <td>A4 (Minor discrepancies)</td> <td>22 (Exit accepted although unsatisfactory)</td> <td>Copied from EXIT CONTROL RESULT/Exit date</td> </tr> <tr> <td>B1 (Not satisfactory)</td> <td>23 (Exit refused)</td> <td>Copied from EXIT CONTROL RESULT/Exit stopped date</td> </tr> </table> <ul style="list-style-type: none"> <li>In the case of A4 and B1 the UNSATISFACTORY REASON data group for all the REPORT OF RECEIPT/EXPORT Body (populated by the procedure of BR30) that are found in the IE818: <ul style="list-style-type: none"> <li>i) Unsatisfactory Reason code: always “Reported by AES”;</li> <li>ii) Complementary information: copied from IE518/RESULTS of CONTROL/Description;</li> <li>iii) Complementary information_LNG: copied from IE518/RESULTS OF CONTROL/Description_LNG;</li> </ul> </li> </ul>	A4 (Minor discrepancies)	22 (Exit accepted although unsatisfactory)	Copied from EXIT CONTROL RESULT/Exit date	B1 (Not satisfactory)	23 (Exit refused)	Copied from EXIT CONTROL RESULT/Exit stopped date	
A4 (Minor discrepancies)	22 (Exit accepted although unsatisfactory)	Copied from EXIT CONTROL RESULT/Exit date							
B1 (Not satisfactory)	23 (Exit refused)	Copied from EXIT CONTROL RESULT/Exit stopped date							
BR28	IE815 IE825	<p>When the excise product code is anything but S500, the CN Code of each excise product by reference to the product code must be valid.</p> <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	UC-201-210 UC-236-210						
BR29	IE810, IE815, IE813, IE818 IE825 IE717 IE807	<p>All reference data and Customs/Excise offices must be active at the time of validation.</p> <p>Exceptionally, when the excise product is S500 (in the IE815,IE801 and IE825 messages), the &lt;(BODY) E-AD.CN Code&gt; may not be in the business code list &lt;CN CODES&gt;.</p> <p>Note: In the case of an IE825 the BR must be validated for all the downstream e-ADs.</p>	<p><i>FESS APPENDIX D, Section 1.3</i></p> <p>UC-201-210 UC236-210 UC303-210</p>						
BR30	IE818	<p>The shortages are evaluated and recorded as follows:</p> <ul style="list-style-type: none"> <li>for each GOODS ITEM of IE501 that contains a PREVIOUS ADMINISTRATIVE REFERENCES data group where the Document type is "AAD": <ul style="list-style-type: none"> <li>get the ARC and the Body Record Unique Reference from the Previous Document Reference data field (where they are concatenated); these two data items identify unambiguously the concerned e-AD and the E-AD Body data group;</li> <li>get the possible corresponding GOODS ITEM data group of IE518;</li> <li>if there is no such GOODS ITEM data group or if the field Net mass (box 38) is missing, there is no</li> </ul> </li> </ul>	UC-246-310						

		<p>shortage for that particular e-AD body data group;</p> <ul style="list-style-type: none"> <li>• else, evaluate the shortage as follows: shortage = quantity (IE801) * (net weight (IE801) - net mass (IE518))/net weight(IE801).</li> <li>• consider each concerned e-AD and review its e-AD body data groups: <ul style="list-style-type: none"> <li>• if the shortage evaluated above is not null, create a REPORT OF RECEIPT/EXPORT Body data group in the report of receipt of the concerned e-AD; <ul style="list-style-type: none"> <li>• copy the Body Record Unique Reference;</li> <li>• if the result is positive, this is a shortage: <ul style="list-style-type: none"> <li>• set the indicator of Shortage or Excess to "S";</li> <li>• include the evaluated shortage in Observed Shortage or Excess;</li> </ul> </li> <li>• if the result is negative (i.e. more goods have been exported than initially indicated), the shortage is actually an excess: <ul style="list-style-type: none"> <li>• Set the indicator of Shortage or Excess to "E;"</li> <li>• Include the evaluated excess in Observed Shortage or Excess;</li> </ul> </li> <li>• copy the Excise Product Code from IE801.</li> </ul> </li> </ul> </li> </ul> <p>Note: If from the evaluation of shortages, no excess/shortage is found for the GOODS ITEMS (IE501) concerning a specific ARC, the IE818.REPORT OF RECEIPT/EXPORT Body for the specific ARC is populated with all the GOODS ITEMS of IE501 for the specific ARC. In this case, each IE818.REPORT OF RECEIPT/EXPORT Body contains the following items:</p> <ul style="list-style-type: none"> <li>• Data item Body Record Unique Reference;</li> <li>• Data item Excise Product Code;</li> <li>• Data group UNSATISFACTORY REASON.</li> </ul>	
BR31	IE518	<p>The system must check that there is a stored AER (IE501) in the system with the same MRN as in the IE518. The system must also check that each distinct movement (ARC) referenced in &lt;GOODS ITEM.PREVIOUS ADMINISTRATIVE REFERENCES. Previous Document Reference&gt; for which the Previous Document Type is "AAD" is in the "Exporting" state.</p>	UC-246-310
BR32	IE815	<p>The excise number of the consignor must be valid. Additionally:</p> <ul style="list-style-type: none"> <li>• when the Origin Type Code is "1: Origin - Tax warehouse" then the consignor must be an authorised warehouse keeper;</li> </ul>	UC-201-210

		<ul style="list-style-type: none"> <li>when the Origin Type Code is “2: Origin – Import” then the consignor must be a registered consignor.</li> </ul>	
BR33	IE815	<p>When the Origin Type Code is “1: Origin - Tax warehouse”:</p> <ul style="list-style-type: none"> <li>The Tax Warehouse Reference (Excise Number) of the place of dispatch must be valid;</li> <li>The link (manages or uses) between consignor and place of dispatch must be valid;</li> <li>The nature of goods must belong to the categories and/or products allowed for the tax warehouse of dispatch.</li> </ul>	UC-201-210
BR34	IE815	When the Origin Type Code is “2: Origin – Import” the nature of goods must belong to the categories and/or products allowed for the Consignor.	UC-201-210
BR35	IE818	The Destination fields in the corresponding e-AD must not be empty.	UC-206-210
BR36	IE818	When <(DESTINATION) OFFICE> and <TRADER Consignee.Trader Identification>are both present in the IE818, then the Excise Office at destination must be valid against the Excise Office in the trader authorization of the Consignee: <IE818.(DESTINATION) OFFICE. Reference Number> = <IE713.TRADER AUTHORISATION. Reference Number of Excise Office> or <IE713.TEMPORARY AUTHORISATION.Reference Number of Issuance Office>.	UC-206-210
BR37	IE815 IE825	<p>The association between the Excise Number of the Consignor and the Excise Office must be valid.</p> <p>Note: In the case of an IE825 the BR must be validated for all the downstream e-ADs.</p>	UC-201-210 UC-236-210
BR38	IE813	The current destination of the movement (Consignee, Place of Delivery) must be different than (Consignor, Place of Dispatch) that is, a change of destination is not allowed when the goods are already returned back to the Consignor.	NA
BR39	IE813	<p>When a movement transitions from international (MSA of Dispatch &lt;&gt; MSA of Destination) to national (MSA of Dispatch = MSA of Destination) then:</p> <ul style="list-style-type: none"> <li>The &lt;Origin Type Code&gt; must be “1: Origin - Tax warehouse”;</li> <li>The &lt;Destination Type Code must be “1: Destination - Tax warehouse”;</li> <li>The Consignee (excise number) must be the same as the Consignor (excise number);</li> </ul> <p>The Place of Delivery (Tax Warehouse Reference) must be the same as the Place of Dispatch (Tax Warehouse Reference).</p>	NA
BR40	IE818	When the Consignee is the same as the Consignor (the Consignor has ordered the return of the goods back to his premises) then the <REPORT OF RECEIPT.Global conclusion of receipt> must be “1: Receipt accepted and satisfactory” or “2: Receipt accepted although unsatisfactory”.	NA

BR46	IE818	<p>The &lt;Destination Type Code&gt; in the latest received e-AD (IE801) or e-AD Update (IE813), for the specific excise movement (ARC), must be one among the:</p> <ul style="list-style-type: none"> <li>• “1: Destination - Tax warehouse”;</li> <li>• “2: Destination - Registered consignee”;</li> <li>• “3: Destination - Temporary registered consignee”;</li> <li>• “4: Destination - Direct delivery”;</li> <li>• “5: Destination - Exempted organization”.</li> </ul>	UC-206-210, UC-246-310
BR47	IE818	<p>When &lt;Destination Type Code&gt; is one among the:</p> <ul style="list-style-type: none"> <li>• “1: Destination - Tax warehouse;”</li> <li>• “2: Destination - Registered consignee”;</li> <li>• “3: Destination - Temporary registered consignee”;</li> <li>• “4: Destination - Direct delivery”;</li> <li>• “5: Destination - Exempted organization”.</li> </ul> <p>then, the value of the &lt;REPORT OF RECEIPT.Global conclusion of receipt&gt; must be “1: Receipt accepted and satisfactory” or “2: Receipt accepted although unsatisfactory” or “3: Receipt refused” or “4: Receipt partially refused”.</p>	UC-206-110
BR49	IE825	The goods in the upstream e-AD compared to the categories must be allowed for <u>splitting</u> (energy products).	UC-236-210
BR50	IE825	If the destination fields in the upstream e-AD are empty (as per Article 15(6) of Directive 92/12/EEC) then at most one of the downstream e-ADs must have the destination fields empty (as per Article 15(6) of Directive 92/12/EEC).	UC-236-210
BR51	IE825	<p>Compared to the upstream e-AD:</p> <ul style="list-style-type: none"> <li>• No product must have been added in any of the downstream e-ADs;</li> <li>• For each body record described in the upstream e-AD, the sum of quantities described in all downstream e-ADs must be equal to the quantity lastly refused (if a partial refusal has occurred in the history of the upstream e-AD) or declared in the upstream e-AD (in the other cases).</li> </ul> <p>Note: The BR is validated for all the downstream e-ADs</p>	UC-236-210
BR52	IE825	<p>If the destination of the upstream e-AD is known (destination fields are not empty as per Article 15(6) of Directive 92/12/EEC) then at most one of the downstream e-ADs must have the same destination (same MSA of Destination, Consignee and place of delivery).</p> <p>Note: The BR must be validated for all the downstream e-ADs</p>	UC-236-110
BR53	IE825	<p>If destination fields are left (as per Article 15(6) of Directive 92/12/EEC):</p> <ul style="list-style-type: none"> <li>• The upstream e-AD must have an empty destination (as per Article 15(6) of Directive 92/12/EEC);</li> <li>• The transport mode must be either sea or inland waterway;</li> </ul>	UC-236-210

		<ul style="list-style-type: none"> <li>the goods must be subject to splitting according to the applicable common system parameter</li> </ul> <p>Note: The BR must be validated for all the downstream e-ADs.</p>																									
BR54	IE825	<p>A downstream e-AD must be created for each &lt;E-AD Split Details&gt; occurrence (Up to 9 new e-ADs) as per the following table.</p> <table border="1"> <tr> <td>EXCISE MOVEMENT e-AD</td> <td>For each downstream e-AD: ARC: new ARC created for each downstream e-AD. Date and Time of Validation of e-AD: current system date</td> </tr> <tr> <td>TRADER Consignor</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> <tr> <td>TRADER Place of Dispatch</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> <tr> <td>OFFICE of Dispatch - Import</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> <tr> <td>TRADER Consignee</td> <td>As given for each downstream e-AD in IE825. If it has not been filled for a downstream e-AD in the IE825 then from the upstream e-AD (latest IE801/IE813).</td> </tr> <tr> <td>TRADER COMPLEMENT Consignee</td> <td>Not present (not applicable) in the downstream e-ADs</td> </tr> <tr> <td>TRADER Place of Delivery</td> <td>As given for each downstream e-AD in IE825. If not given it is left empty.</td> </tr> <tr> <td>OFFICE Place of Delivery - Customs</td> <td>As given for each downstream e-AD in IE825. If not given it is left empty.</td> </tr> <tr> <td>E-AD</td> <td>Upstream e-AD (latest IE801/IE813). Especially for the following: <ul style="list-style-type: none"> <li><input type="checkbox"/> Local Reference Number as given for each downstream e-AD in IE825;</li> <li><input type="checkbox"/> Upstream ARC is copied from &lt;E-AD Splitting&gt; in the IE825.</li> </ul> </td> </tr> <tr> <td>IMPORT SAD</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> <tr> <td>OFFICE Competent Authority at Dispatch</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> <tr> <td>MOVEMENT GUARANTEE</td> <td>Upstream e-AD (latest IE801/IE813)</td> </tr> </table>	EXCISE MOVEMENT e-AD	For each downstream e-AD: ARC: new ARC created for each downstream e-AD. Date and Time of Validation of e-AD: current system date	TRADER Consignor	Upstream e-AD (latest IE801/IE813)	TRADER Place of Dispatch	Upstream e-AD (latest IE801/IE813)	OFFICE of Dispatch - Import	Upstream e-AD (latest IE801/IE813)	TRADER Consignee	As given for each downstream e-AD in IE825. If it has not been filled for a downstream e-AD in the IE825 then from the upstream e-AD (latest IE801/IE813).	TRADER COMPLEMENT Consignee	Not present (not applicable) in the downstream e-ADs	TRADER Place of Delivery	As given for each downstream e-AD in IE825. If not given it is left empty.	OFFICE Place of Delivery - Customs	As given for each downstream e-AD in IE825. If not given it is left empty.	E-AD	Upstream e-AD (latest IE801/IE813). Especially for the following: <ul style="list-style-type: none"> <li><input type="checkbox"/> Local Reference Number as given for each downstream e-AD in IE825;</li> <li><input type="checkbox"/> Upstream ARC is copied from &lt;E-AD Splitting&gt; in the IE825.</li> </ul>	IMPORT SAD	Upstream e-AD (latest IE801/IE813)	OFFICE Competent Authority at Dispatch	Upstream e-AD (latest IE801/IE813)	MOVEMENT GUARANTEE	Upstream e-AD (latest IE801/IE813)	UC-236-210 UC-236-220
EXCISE MOVEMENT e-AD	For each downstream e-AD: ARC: new ARC created for each downstream e-AD. Date and Time of Validation of e-AD: current system date																										
TRADER Consignor	Upstream e-AD (latest IE801/IE813)																										
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IMPORT SAD	Upstream e-AD (latest IE801/IE813)																										
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MOVEMENT GUARANTEE	Upstream e-AD (latest IE801/IE813)																										

		TRADER Guarantor	Upstream e-AD (latest IE801/IE813)	
		E-AD Header	<input type="checkbox"/> <Sequence Number>: set to 1; <input type="checkbox"/> Date and Time of Validation of Update>: Date and time of IE825 validation; <input type="checkbox"/> <Destination Type Code>: As given for each downstream e-AD in IE825 (<CHANGED Destination>); <input type="checkbox"/> <Journey Time>: As given for each downstream e-AD in IE825. If it is not given in the IE825 then from the upstream e-AD; <input type="checkbox"/> <Transport Arrangement>: As given for each downstream e-AD in IE825. If it is not given in the IE825 then from the upstream e-AD;	
		TRANSPORT	Upstream e-AD (latest IE801/IE813)	
		TRADER Transport Arranger	As given for each downstream e-AD in IE825. If it has not been filled for a downstream e-AD in the IE825 then from the upstream e-AD (latest IE801/IE813).	
		TRADER First Transporter	As given for each downstream e-AD in IE825. If it has not been filled for a downstream e-AD in the IE825 then from the upstream e-AD (latest IE801/IE813).	
		TRANSPORT DETAILS	As given for each downstream e-AD in IE825. If it has not been filled for a downstream e-AD in the IE825 then from the upstream e-AD (latest IE801/IE813).	
		E-AD Body	As given for each downstream e-AD in IE825. Especially for the following: <ul style="list-style-type: none"> <li><input type="checkbox"/> &lt;Designation of Origin&gt;: As given for each downstream e-AD in IE825 (&lt;CHANGED Destination&gt;);</li> </ul>	

		<input type="checkbox"/> <Designation of Origin_LNG>: As given for each downstream e-AD in IE825. If it is not given in the IE825 then from the upstream e-AD.		
		PACKAGE	Upstream e-AD (latest IE801/IE813) for the same <Body Record Unique Reference>.	
		WINE PRODUCT	Upstream e-AD (latest IE801/IE813) for the same <Body Record Unique Reference>.	
		WINE OPERATION Code	Upstream e-AD (latest IE801/IE813) for the same <Body Record Unique Reference>.	
		DOCUMENT Certificate	Upstream e-AD (latest IE801/IE813)	
BR55	IE819	If the destination of the movement is “1: Destination - Tax warehouse”, “2: Destination - Registered consignee”, “3: Destination - Temporary registered consignee” or “4: Destination - Direct delivery” then the excise number in the <TRADER Consignee.Trader Identification> in the IE819 and the IE801 must be the same.		UC-207-210
BR56	IE819	If the destination of the movement is “1: Destination - Tax warehouse”, “2: Destination - Registered consignee” or “4: Destination - Direct delivery” then the <(DESTINATION) OFFICE> in IE819 must be linked with the consignee (IE713.TRADER AUTHORISATION. Reference Number of Excise Office).		UC-207-210
BR57	IE819	If <Destination Type Code in (“3: Destination - Temporary registered consignee”)> then the <(DESTINATION) OFFICE> in IE819 must be linked with the temporary authorisation (IE713.TEMPORARY AUTHORISATION. Office Reference Number of Issuance).		UC-207-210
BR58	IE871	If the receiving MSA acts under the dispatch role then the <Submitter Type> must be “1: Consignor”. If the receiving MSA acts under the (former) destination role then the <Submitter Type> must be “2: Consignee”.		NA
BR59	IE871	If any, the <(CONSIGNOR) TRADER.Trader Excise Number> in the IE871 must be the same as the <(CONSIGNOR) TRADER.Trader Excise Number> in the e-AD (IE801).		NA
BR60	IE871	If any, the <(DISPATCH) IMPORT OFFICE.Reference Number> in the IE871 must be the same as the <(DISPATCH) IMPORT OFFICE.Reference Number> in the e-AD (IE801).		NA
BR61	IE871	If any, the <(CONSIGNEE) TRADER.TraderID> in the IE871 must be the same as the <(CONSIGNEE)		NA

		TRADER.TraderID> in the e-AD for the same ARC and sequence number (as in the IE871).	
BR62	IE871	A report of receipt/export (IE818) must exist for the same ARC and sequence number (<EXCISE MOVEMENT E-AD. Administrative Reference Code>, <EXCISE MOVEMENT E-AD.Sequence Number>) as in the IE871 (<EXCISE MOVEMENT E-AD. Administrative Reference Code> and <EXCISE MOVEMENT E-AD.Sequence Number>).	NA
BR64	IE871	For each <(BODY) ANALYSIS.Body Record Unique Reference> in the IE871 there must exist a <(BODY) REPORT OF RECEIPT/EXPORT.Body Record Unique Reference> in the corresponding report of receipt/export (IE818) (as per BR62) declaring shortages or excesses (<(BODY) REPORT OF RECEIPT/EXPORT.Indicator of Shortage or Excess> is 'E' or 'S').	NA
BR65	IE871	For each <(BODY) ANALYSIS> in the IE871, the <Excise Product Code> must be the same as in the corresponding (that is with the same <Body Record Unique Reference>) <(BODY) REPORT OF RECEIPT/EXPORT> in the IE818 (as per BR62).	NA
BR68	IE861	For each <(BODY) ANALYSIS> in the IE861, the <Excise Product Code> must be the same as in the corresponding (that is with the same <Body Record Unique Reference>) <(BODY) E-AD> in the e-AD (as per BR67).	NA
BR69	IE861	For each <(BODY) ANALYSIS> in the IE861 there must be a corresponding RoR, Control Report or Event Report with the same <Body Record Unique Reference> declaring shortages or excesses.	NA
BR70	IE840	If the <(BODY) EVENT REPORT.Body Record Unique Reference> has been filled, it must be unique in the IE840.	NA
BR71	IE840	If the <(BODY) EVENT REPORT.Body Record Unique Reference> has been filled, then there must be a <(BODY) E-AD.Body Record Unique Reference> in the corresponding e-AD (IE801).	NA
BR72	IE840	If applicable, the <MS of Submission Event Report Reference> must have not been used before.	NA
BR73	IE717	Each <CONTROL REPORT Body.Body Record Unique Reference> in the IE717 must be unique.	NA
BR74	IE807	If the <IE807.(REFERENCE) CONTROL REPORT.Control Report Reference> is filled, then there must be a control report (IE717) in the system (either as local information, i.e. IE717 is received as part of the business flow; or as downloaded information, i.e. IE717 exists due to IE934) which: <ul style="list-style-type: none"> <li>• has the same control report reference: &lt;IE717.(HEADER) CONTROL REPORT.Control Report Reference&gt; = &lt;IE807.(REFERENCE) CONTROL REPORT.Control Report Reference&gt;;</li> </ul> AND	UC-305-110

		<ul style="list-style-type: none"> <li>refers to the e-AD to be stopped: &lt;IE717.(HEADER) CONTROL REPORT.Administrative Reference Code&gt; = &lt;IE807.HEADER.Administrative Reference Code&gt;.</li> </ul>	
BR75	IE807	<p>If the &lt;IE807.(REFERENCE) EVENT REPORT.Event Report Number&gt; is filled, then there must be an event report (IE840) in the system (either as local information, i.e. IE840 is received as part of the business flow; or as downloaded information, i.e. IE840 exists due to IE934) which;</p> <ul style="list-style-type: none"> <li>has the same event report number: &lt;IE840.(HEADER) EVENT REPORT.Event Report Number&gt; = &lt;IE807.(REFERENCE) EVENT REPORT.Event Report Number&gt;;.</li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>refers to the e-AD to be stopped: &lt;IE840.(HEADER) EVENT REPORT.Administrative Reference Code&gt; = &lt;IE807.HEADER.Administrative Reference Code&gt;.</li> </ul>	UC-305-110
BR76	IE829	<p>For each concerned excise movement (&lt;EXCISE MOVEMENT e-AD.ARC&gt;) there must be a corresponding e-AD (IE801) in the system with:</p> <ul style="list-style-type: none"> <li>Submission Message Type is "Standard submission"</li> <li>Destination Type Code is "6 = Destination – Export".</li> </ul> <p>In addition the state of all concerned excise movement(s) (&lt;EXCISE MOVEMENT e-AD.ARC&gt;) must be "Exporting".</p>	NA
BR77	IE717	<p>If the &lt;(BODY) CONTROL REPORT.Body Record Unique Reference&gt; has been filled, then there must be a &lt;(BODY) E-AD.Body Record Unique Reference&gt; in the corresponding e-AD (IE801).</p>	NA
BR79	IE815	<p>When the &lt;Submission Message Type&gt; is "2: Submission for export (local clearance)", then the MSA of Dispatch shall be the same as the MSA of Destination</p>	UC-244-310
BR84	IE861	<p>If the &lt;IE861.(REFERENCE) CONTROL REPORT.Control Report Reference&gt; is filled, then there must be a control report (IE717) in the system (either as local information, i.e. IE717 is received as part of the business flow; or as downloaded information, i.e. IE717 exists due to IE934) which:</p> <ul style="list-style-type: none"> <li>has the same control report reference: &lt;IE717.(HEADER) CONTROL REPORT.Control Report Reference&gt; = &lt;IE861.(REFERENCE) CONTROL REPORT.Control Report Reference&gt;;</li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>refers to the concerned e-AD: &lt;IE717.(HEADER) CONTROL REPORT.Administrative Reference Code&gt; = &lt;IE861.EXCISE MOVEMENT E-AD.Administrative Reference Code&gt;.</li> </ul>	UC-213-110

BR85	IE861	<p>If the &lt;IE861.(REFERENCE) EVENT REPORT.Event Report Number&gt; is filled, then there must be an event report (IE840) in the system (either as local information, i.e. IE840 is received as part of the business flow; or as downloaded information, i.e. IE840 exists due to IE934) which:</p> <ul style="list-style-type: none"> <li>• has the same event report number: &lt;IE840.(HEADER) EVENT REPORT.Event Report Number&gt; = &lt;IE861.(REFERENCE) EVENT REPORT.Event Report Number&gt;;</li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>• refers to the concerned e-AD: &lt;IE840.(HEADER) EVENT REPORT.Administrative Reference Code&gt; = &lt;IE861.EXCISE MOVEMENT E-AD.Administrative Reference Code&gt;.</li> </ul>	UC-213-110
BR86	IE867	<p>If the &lt;IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT. Control Report Reference&gt; is filled, then there must be a control report (IE717) in the system (either as local information, i.e. IE717 is received as part of the business flow; or as downloaded information, i.e. IE717 exists due to IE934) which:</p> <ul style="list-style-type: none"> <li>• has the same control report reference: &lt;IE717.(HEADER) CONTROL REPORT.Control Report Reference&gt; = &lt;IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT. Control Report Reference&gt;;</li> </ul> <p>AND</p> <ul style="list-style-type: none"> <li>• refers to the concerned e-AD: &lt;IE717.(HEADER) CONTROL REPORT.Administrative Reference Code&gt; = &lt;IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT.Administrative Reference Code&gt;, in case the &lt;IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT.Administrative Reference Code&gt; is filled.</li> </ul>	NA

The following table depicts the National business rules of the application.

NBR #	IE	NBR Description												
NBR01	IE810 IE813 IE815 IE818 IE837 IE871 IE819 IE825	<p>As per SUPL84, the Customer ID delivered from Revenue Messaging System is the same as the Customer ID returned by National SEED, associated with the specific Trader Excise Number in case of Consignor and Trader Identification in case of Consignee.</p> <p>The following table lists the ED messages subjected to the NBR01 validation along with the type of the Economic Operator (Consignor/Consignee) submitting this information to the EMCS application and the corresponding identification to be used for the Customer ID retrieval from national SEED.</p> <table border="1" data-bbox="520 674 1433 943"> <thead> <tr> <th data-bbox="520 674 823 745">Message Type</th> <th data-bbox="823 674 1131 745">Economic Operator Type</th> <th data-bbox="1131 674 1433 745">Identification</th> </tr> </thead> <tbody> <tr> <td data-bbox="520 745 823 824">IE810/IE813/IE815/IE825</td> <td data-bbox="823 745 1131 824">Consignor</td> <td data-bbox="1131 745 1433 824">Trader Excise Number</td> </tr> <tr> <td data-bbox="520 824 823 864">IE818/IE819</td> <td data-bbox="823 824 1131 864">Consignee</td> <td data-bbox="1131 824 1433 864">Trader Identification</td> </tr> <tr> <td data-bbox="520 864 823 943">IE837/IE871</td> <td data-bbox="823 864 1131 943">Consignor/Consignee</td> <td data-bbox="1131 864 1433 943">Submitted Identification</td> </tr> </tbody> </table> <p><i>NOTE: In alignment with SUPL84, the validation of NBR01 also ensures that the "submitter" of the IE810/IE813 message is the same as the "submitter" of the IE801 message, since the Consignor-Trader Excise Number can only be retrieved from the IE801 for the same ARC.</i></p>	Message Type	Economic Operator Type	Identification	IE810/IE813/IE815/IE825	Consignor	Trader Excise Number	IE818/IE819	Consignee	Trader Identification	IE837/IE871	Consignor/Consignee	Submitted Identification
Message Type	Economic Operator Type	Identification												
IE810/IE813/IE815/IE825	Consignor	Trader Excise Number												
IE818/IE819	Consignee	Trader Identification												
IE837/IE871	Consignor/Consignee	Submitted Identification												
NBR02	IE815	The date of dispatch is later than the date of the e-AD validation by maximum X days, where X is a configurable parameter (SUPL91), unless the e-AD is in "Deferred mode (namely, the "Deferred submission flag" is set to "1: TRUE").												
NBR03	IE801 IE802 IE803 IE810 IE813 IE818 IE829 IE839 IE819 IE840 IE807	<p>The trader is electronic or not.</p> <p>In case that messages are forwarded to Consignor validation is based on the Trader Excise Number, whereas messages forwarded to the Consignee validation is based on the Trader Identification.</p> <p>When no business information is available to perform a call to National SEED, EMCS application should consider the underlying trader is non electronic.</p>												
NBR04	IE815	The "EU Dispatch" indication of the Consignor (based on the <(CONSIGNOR) TRADER.Trader Excise Number>) is "TRUE".												
NBR06	IE801	<ul style="list-style-type: none"> <li>• Guarantee exists for the specific Consignor.</li> <li>• Guarantee end date not expired.</li> </ul>												
NBR07	IE815 IE813 IE825	The description of the codes must not be reserved (ref. DDNEA for EMCS Phase 3, Appendix B).												

