

EMCS

Excise Movement & Control System

Trader Guide v3.3

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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/tax/excise/emcs/emcs-technical-and-trader-guide.html>

For enquiries please contact the EMCS help desk at Tel: 042 93 53302 or e-mail to: emcsnsd@revenue.ie

FESS overview

http://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/taxation/excise_duties/circulation_control/emcs_info_services/fess_leaflet_en.pdf

INTRODUCTION

With the introduction of EMCS between 1st April and 31st December 2010, the paper-based AAD, and related exchanges of information, were replaced with electronic Information Exchange (IE) messages. The EMCS system is required in EU law by Chapter IV of the [Directive 2008/118/EC](#), and the detail of the computerised procedures is set down in [Commission Regulation \(EC\) 1221/2012](#)

With the exception of fallback scenarios (see below) electronic filing of all EMCS messages was mandatory from 01/01/2011.

To implement EMCS, Revenue have utilised the same IT interface strategy as the Customs Automated Entry System (AEP). Economic Operators will interface with Revenue using open market web services. Communications between traders and the Revenue EMCS application will be through the Revenue Online System (ROS).

What has an Economic Operator (excise trader) to do?

1. To facilitate access to the EMCS system:
 - Decide whether to *develop* their own EMCS software **or**
 - *Sign up* with a third party EMCS software provider
2. Ensure appropriate registration with ROS

Refer to EMCS ROS documentation at:

<http://www.revenue.ie/en/tax/excise/emcs/emcs-ros-user-guide.doc>

EMCS MESSAGES

EMCS messages, in XML format, have been defined by the EU Commission in association with representatives of each Member State and following consultation with relevant trade bodies. Technical specifications, including xml schemas, are available on the Revenue web site at :

<http://www.revenue.ie/en/tax/excise/emcs/>

<http://www.revenue.ie/en/tax/excise/emcs/ddnea-phase3-1/ddnea-p3-app-d.pdf>

The message descriptions, at [Annex I](#) in this guide, provide a field by field walkthrough of messages that will be either submitted by traders to Revenue or received by traders from Revenue and from traders in other member states.

Submission of EMCS messages

A draft e-AD (and related cancellation or update messages) may only be submitted by a SEED-registered Warehouse Keeper or Registered Consignor who is additionally covered by a movement guarantee. A draft e-AD may be submitted no more than 7 days in advance of dispatch of the goods. A Report of Receipt may only be submitted by the Consignee indicated on the e-AD. In all cases the trader submitting the message must be registered with ROS and have been issued with a ROS digital certificate.

Receipt of EMCS messages

EMCS messages will be made available, via the Revenue Customer Mailbox (RCM), to traders who are appropriately registered on ROS. These messages will have originated either in Revenue (e.g. validated e-ADs, Changes of Destination or error messages) or in Other Member States (e.g. incoming e-ADs or Reports of Receipt).

SCENARIOS

Standard

The standard scenario is submission of a draft e-AD (IE815) by the consignor for validation by the national EMCS system. The draft e-AD is checked against SEED data, in particular regarding the validity of the Excise numbers of both consignor and consignee. Successful validation results in the transmission of an e-AD (IE801) to both consignor and consignee, allowing movement of the goods. The transporter(s) of the goods must, at a minimum, be aware of the e-AD reference code (ARC).

On receipt of the goods the consignee submits a Report of Receipt (IE818). 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.

Imports (from 3rd countries)

EMCS only applies to imports if duty suspended goods, at import from outside the EU and, having been released into free circulation, are moving onwards to an authorised trader in another EU Member State. In this case the relevant e-AD must indicate the SAD number of the Customs document in order to allow documentary check prior to release by Customs. To accommodate onward movement of imported goods a new type of excise trader, Registered Consignor, has been introduced. A Registered Consignor is registered for the sole purpose of the onward dispatching, under guarantee, of duty-suspended excise products.

Exports (to 3rd countries)

EMCS only applies to exports where the goods are transiting through at least one other Member State to the point of exit from the EU. Direct exports or any exports not under the Export Control System (ECS) are excluded from EMCS requirements. Following final Customs procedures, the consignor will receive an EMCS Report of Receipt (IE818).

Local Clearance is an authorisation by the Customs administration to the Consignor (to process locally the export clearance) and, if a trader is so authorised, then EMCS Local Clearance procedures may be used. Otherwise **Standard submission** is required. At present there are **no Consignors** authorised by Customs for Local Clearance.

The **main points** to note on the draft **e-AD** are: -

Message Type = *Standard Submission*.

Destination Type=*Export*

Delivery Place Customs Office = *the code of the office of export at which the export declaration will be lodged.*

The Consignee details can be: -

1.The Name & Address of who submits the SAD

or

2.The actual consignee if known

or

3.Name & address of Agent\forwarding Agent submitting SAD

SAD

On the **Customs Declaration: -**

Previous Document Type:- Select **AAD**

Previous Document Reference:- **ARC and Item Number** (unique item reference number – 3 digits left padded with zeros).

These details **must be inserted** in order that when the goods exit the EU, a Report of receipt can be issued by EMCS & credit the Excise duty amount to the Economic Operator's Guarantee.

A cross-check of the e-AD and export declaration is performed, resulting in either a Notification of Accepted Export (IE829) or a Rejection of e-AD for Export (IE839).

It is quite likely that the goods will have left the point of dispatch prior to submission and cross-checking of the Customs declaration, in which case, if Customs export is not allowed, one of the following should occur:

- The export declaration should be cancelled and a new one submitted.
- The export operation should be cancelled and the goods re-routed via
- IE813 *Change of Destination* (usually back to the consignor).

Temporary Authorisations

Temporary Authorisations are registered in SEED for a single consignment of a specific quantity of product(s), between specific traders, within a defined period. Registration on SEED, of a Temporary Authorisation, confirms that excise duty has been secured and that the authorised products may be dispatched. Traders who exceed 12 temporary authorisations within a twelve month period will be required to register as a Registered Consignee. It is the responsibility of the consignor to ensure that the authorised quantity is not exceeded.

In order to have the authorisation registered in SEED, the consignee in Ireland should secure the duty in advance via an Excise Duty Entry (EDE) and present the EDE to his/her local excise office.

Exempt Organisations

Movements of excise duty-suspended products to Exempt Organisations will 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 EMCS Administration following confirmation of receipt by that organisation.

Change of Destination

The destination on an e-AD may be updated by the Consignor, via message IE813, either on his/her 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.

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.

Reminders

If, at the expiry of the time limit for Report of Receipt (journey time + 5 days), a report of receipt has not been received then a reminder is sent to both Consignor and Consignee. Either the Consignee should submit a Report of Receipt or the Consignee and/or Consignor should submit an Explanation for Delay message (IE837). The explanation message does not absolve the Consignee from submitting the RoR.

Explanation for Delay

See Reminders above.

Alert/Rejection of an e-AD

Following receipt of an e-AD message, and prior to delivery of the goods, a consignee may submit an Alert/Rejection (IE 819) message to his/her administration. If the message indicates **Alert** (for instance surplus or incorrect partial consignment) the consignor can decide to allow the movement to continue to its destination. If the message indicates **Rejection** (for instance if the goods were not ordered) the consignor is obliged to submit either a Change of Destination or a Splitting message (for energy products).

Splitting

A consignor, in the case of consignments of energy products, may submit a Splitting message (IE825) which replaces the original "Upstream" e-AD with at least two new "Downstream" e-Ads. One of the new destinations may be the same as the original destination. A new field is introduced to the e-AD, indicating, where applicable, the original Upstream e-AD. Following splitting the "Upstream" e-AD is changed to a **Replaced** state.

Event Reports

Following an event during the movement of a consignment (e.g. theft, destruction, loss of documents) an excise official is informed, via a submitted report from consignor, consignee or transporter (reporting person). The excise official may be based in the MS of Dispatch, MS of Destination or MS of Event. The excise official subsequently submits a formal Event Report message (IE840) to his/her national EMCS application from whence it is disseminated to all involved Member States and to consignor & consignee. An initial Event Report may be followed up by any number of Complementary submissions and/or documents.

Interruption

During the movement of a consignment, probably following an event, a MS may decide that the movement cannot continue and the MS of Interruption will become the MS of Destination. Generally, an interruption would follow total loss/destruction or detention of the goods. An excise official in the MS of Interruption submits a formal Interruption message (IE807) to his/her national application from whence it is disseminated to all involved Member States and consignor/consignee. The state of the movement is updated to **"Stopped"**.

Explanation for Shortage/Excess

Where shortage or excess goods have been declared in the Report of Receipt from the consignee or Customs, the consignor and/or the consignee may, optionally, submit an Explanation message (IE871) to his/her national application from whence it is disseminated to all involved Member States and to consignor/consignee.

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 aforementioned 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 LRN1 23 becomes LRN1 23.2 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.

A MS Access database, with facility to produce and print fallback e-AD and RoR forms in a recommended format, is available on CD from Revenue.

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. 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.

Direct Delivery

In certain 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.

SEED

System for Exchange of Excise Data (SEED) is a registration of all EU traders and tax warehouses that are approved to dispatch and/or receive excise duty suspended products. EMCS will validate e-ADs against SEED to determine if the traders involved in the transaction are entitled to dispatch/receive the declared products. Validity of EU SEED registrations and authorised products can be checked at:

http://ec.europa.eu/taxation_customs/dds2/seed/seed_home.jsp?Lang=en

LEGISLATION

Relevant legislation may be accessed at

<http://www.revenue.ie/en/tax/excise/emcs/emcs-legislation-documentation.html>

FAQ

http://ec.europa.eu/taxation_customs/frequently-asked-questions_en

List of EMCS Messages

Technical specifications, including xml schemas, are available on the Revenue web site at <http://www.revenue.ie/en/tax/excise/emcs/>

<u>IE704</u> Generic refusal	14
<u>IE801</u> Valid e-AD, complete with ARC (AAD Reference Code)	15
<u>IE802</u> Reminder to submit Report of Receipt	28
<u>IE803</u> Notification of diverted e-AD	29
<u>IE810</u> Cancellation of e-AD	30
<u>IE813</u> Change of destination	31
<u>IE815</u> Submit draft e-AD	36
<u>IE818</u> Report of receipt	48
IE819 Alert or Rejection of an e-AD	(not listed)
<u>IE825</u> Splitting	52
<u>IE829</u> Notification of accepted export	58
<u>IE837</u> Explanation on delay for delivery	60
<u>IE839</u> Customs Rejection of an e-AD.....	61
IE871 Explanation on reason for shortage	(not listed)
<u>IE917</u> Negative acknowledgement of XML message	64

ANNEX I

Message Descriptions

For development purposes, the technical message structure is available in DDNEA Appendix D at <http://www.revenue.ie/en/tax/excise/emcs/ddnea-phase3-1/ddnea-p3.1-app-d.pdf>

EXPLANATORY NOTES

- (1) The data elements of the electronic messages used for the purpose of the computerised system referred to in Article 21(2) of [Directive 2008/118/EC](#) are structured in data groups and, where applicable, data subgroups. Details regarding the data and their use are presented in Tables 1 to 6, in which:
 - (a) column A provides 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 provides the alphabetic code (letter) attributed to each data element in a data (sub)group;
 - (c) column C identifies the data (sub)group or data element;
 - (d) column D provides each data (sub)group or data element with a value indicating whether the insertion of the corresponding data is:
 - **'R'** (Required), meaning that the data must be provided. When a data (sub) group is **'O'** (Optional) or **'C'** (Conditional), data elements within that group can still be **'R'** (Required) 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;
 - **'O'** (Optional), 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;
 - **'C'** (Conditional), 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;

- **'D'** (Dependent), 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:
 - 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), and
 - 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 as follows:
 - a alphabetic
 - n numeric
 - an 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.

- 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) Common Message Header

For EMCS messages originating from Irish traders, the following "Common Message Header", as per DDNEA Main Document, Section VI.I.4, should be generated:

- (a) Message Sender should default to **"NDEA.IE"**
- (b) Message Recipient should default to **"NDEA.IE"**
- (c) Date & Time of preparation are required.
- (d) Message Identifier, an..44, should be unique to EMCS (e.g. <Trader Excise No + date & time.....).
- (e) Correlation Identifier is proper to EMCS administration.

IE704 – Generic Refusal

Transmitted to message sender if submitted message data does not conform to business rules.

A	B	C	D	E	F	G
		Header	R	Provided by the competent authorities of the Member State		
		AAD Reference Code (ARC)	D	‘R’ if rejected message is IE810, IE813, IE818 or IE837	ARC of the relevant valid IE801	an21
		Sequence number	D	‘R’ if rejected message is IE810, IE813, IE818 or IE837		n..5
		Local Reference Number	D	‘R’ if rejected message is IE815		an..22
1		Functional Error	R			
	<i>a</i>	Error type	R		Business Rule code as per Annex III code list 1	n..5
	<i>b</i>	Error Reason	R			an..350
	<i>c</i>	Error Location	O		The XML location of the error	an..350
	<i>d</i>	Original attribute value	O		Value of the code list that is invalid	an..350

IE801 - Valid e-AD

Transmitted to both Consignor and Consignee following validation of either a draft e-AD (IE815) or a Change of Destination (IE813)

A	B	C	D	E	F	G
1		EXCISE MOVEMENT e-AD	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 5 = Exempted consignee (point (iv) of Article 17(1)(a) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC) 8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	n1
	b	Journey time	R		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 digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	c	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
	d	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	See Annex II, Code list 2	an21

A	B	C	D	E	F	G
	e	Date and Time of Validation of e-AD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	The addressed time is local time	dateTime
	f	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD generated by the competent authorities of the Member State of dispatch upon each change of destination	n..2
	g	Date and Time of Validation of Update	C	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		TRADER Consignor	R			
	a	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor	an13
	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 Annex II, Code list 1 to define the language used in this data group	a2
3		TRADER Place of Dispatch	C	'R' if Origin Type Code in box 9d is '1'		
	a	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch	an13
	b	Trader Name	O			an..182
	c	Street Name	O			an..65

A	B	C	D	E	F	G
	d	Street Number	O			an..11
	e	Postcode	O			an..10
	f	City	O			an..50
	g	NAD_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
4		OFFICE of Dispatch — Import	C	'R' if Origin Type Code in box 9d is '2'		
	a	Office Reference Number	R		Provide the Code of the Customs office responsible for release for free circulation. See Annex II Code list 5 Enter a Code of a Customs office that exists in the customs office list	an8
5		TRADER Consignee	C	'R', except for message type '2 — Submission for export with local clearance' or for Destination Type Code 8 (See <i>Destination Type Codes in box 1a</i>)		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 5 (See <i>Destination Type Codes in box 1a</i>)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee — 6: provide the VAT identification number of the person representing the consignor at the office of export	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 Annex II, Code list 1 to define the language used in this data group	a2

A	B	C	D	E	F	G
6		TRADER COMPLEMENT Consignee	C	'R' for Destination Type Code 5 (See Destination Type Codes in box 1a)		
	a	Member State Code	R		Provide the Member State of destination using the Member State Code in Annex II, Code list 3	a2
	b	Serial Number of Certificate of Exemption	D	'R' if a Serial Number is mentioned on the excise duty exemption certificate established in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (2)		an..255
7		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1a)	Provide the actual place of delivery of the excise goods For Destination Type Code 2, the Data Group: - is 'O' for the e-AD, since the Member State of Dispatch can fill in this box with the address of the Register Consignee defined in SEED - does not apply for the draft e-AD	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3, and 5 (See Destination Type Code in box 1a)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination — 2, 3 and 5: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 (See Destination Type Codes in box 1a)		an..182

A	B	C	D	E	F	G
	c	Street Name	C	For box 7c, 7e and 7f:		an..65
	d	Street Number	O	— ‘R’ for Destination Type		an..11
	e	Postcode	C	Code 2, 3, 4 and 5		an..10
	f	City	C	— ‘O’ for Destination Type Code 1 (See <i>Destination Type Codes</i> in box 1a)		an..50
	g	NAD_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
8		OFFICE Place of Delivery — Customs	C	‘R’ in case of export (Destination Type Code 6) (See <i>Destination Type Codes</i> in box 1a)		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Council Regulation (EEC) No 2913/92 (3). See Annex II, Code list 5 Enter a code of a Customs office that exists in the customs office list with export role	an8
9		e-AD	R			
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor	an..22
	b	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 should be given	an..35
	c	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
	d	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 17(1)(a) of Directive 2008/118/EC) 2 = Origin — Import (in the situation referred to in Article 17(1)(b) of Directive 2008/118/EC)	n1

A	B	C	D	E	F	G
	e	Date of Dispatch	R		The date at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC . This date cannot be later than 7 days after the date of submission of the draft e-AD. The Date of Dispatch can be a date in the past in the case referred to of Article 26 of Directive 2008/118/EC	Date
	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 20(1) of Directive 2008/118/EC . 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	an21
9.1		IMPORT SAD	C	'R' if origin type code in box 9d is '2' (import)		9X
	a	Import SAD Number	R	The 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		OFFICE Competent Authority at Dispatch	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 Annex II, Code list 5	an8
11		MOVEMENT GUARANTEE	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using Guarantor Type Code in Annex II, Code list 6	n..4

A	B	C	D	E	F	G
12		TRADER Guarantor	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 (See Guarantor Type Code in Annex II, Code list 6)	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 Annex II, Code list 1 to define the language used in this data group	a2
13		TRANSPORT	R			
	a	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Annex II, Code list 7	n..2
	b	Complementary Information	C	'R' if <Transport Mode Code> is "Other" Otherwise 'O'	Provide a textual description of the mode of transport	an..350
	c	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
14		TRADER Transport Arranger	C	'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4'		
	a	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14

A	B	C	D	E	F	G
	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 Annex II, Code list 1 to define the language used in this data group	a2
15		TRADER First Transporter	O	The Member State of dispatch may decide to make this data 'R'	Identification of the person carrying out the first transport	
	a	VAT Number	O			an..14
	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 language code, see Annex II, Code list 1 to define the language used in this data group	a2
16		TRANSPORT DETAILS	R			99X
	a	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Annex II Code list 8	n..2
	b	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
	c	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
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	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

A	B	C	D	E	F	G
	<i>g</i>	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
17		E-AD Body	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 Annex II, Code list 11	an4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of dispatch	n8
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC , the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC , the quantity shall not exceed the quantity registered in the excise duty exemption certificate	n..15,3
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	<i>f</i>	Net Weight	R		Provide the weight of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes)	n..15,2
	<i>g</i>	Alcoholic strength	C	'R' if applicable for the excise good in question	Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Annex II, Code list 11	n..5,2
	<i>h</i>	Degree Plato	D	'R' if the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato	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 Annex II, Code list 11	n..5,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	<i>j</i>	Fiscal Mark_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
	<i>k</i>	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

A	B	C	D	E	F	G
	<i>l</i>	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, in accordance with the relevant Community legislation</p> <p>2. in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation</p> <p>3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (4), for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: ‘It is hereby certified that the product described has been brewed by an independent small brewery’</p> <p>4. for ethyl alcohol distilled by a small distillery, as defined in Council Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: ‘It is hereby certified that the product described has been produced by a small distillery’</p>	an..350
	<i>m</i>	Designation of Origin_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
	<i>n</i>	Size of Producer	O		For beer or spirits, for which certification is given in the field 171 (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres pure alcohol respectively	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 the table in Annex II, Code list 11	n..5,2

A	B	C	D	E	F	G
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required 'R' for the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Annex IV to Council Regulation (EC) No 479/2008 (5), for which the product description shall contain the optional particulars set out in Article 60 of that Regulation provided that they are shown on the labelling or that it is planned to show them on the labelling	Provide the commercial description of the goods in order to identify the products transported	an..350
	<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 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 must 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, see Annex II, Code list 1 to define the language used in this data group	a2
17.1		PACKAGE	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	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 Annex II, Code list 9	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

A	B	C	D	E	F	G
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal 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
17.2		WINE PRODUCT	D	'R' for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 (6)		
	a	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 , 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
	b	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 Annex IX to Regulation (EC) No 479/2008	n..2
	c	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' listed in Annex II, Code list 4 but not listed in Annex II, Code list 3 and except 'Country Code' 'GR'	a2
	d	Other Information	O			an..350
	e	Other 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
17.2.1		WINE OPERATION Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	a	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with list 1.4. b) in point B of Annex VI to Commission Regulation (EC) No 436/2009 (7)	n..2
18		DOCUMENT Certificate	O			9x
	a	Short Description of Document	C	'R', unless data field 18c 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

A	B	C	D	E	F	G
	<i>b</i>	Short Description of Document_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
	<i>c</i>	Reference of Document	C	'R', unless data field 18a 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 Annex II, Code list 1 to define the language used in this data group	a2"

IE802 Reminder Message for Excise Movement

Transmitted to the Consignor and Consignee if, at expiry of time limit, Report of Receipt (IE818) has not been received

A	B	C	D	E	F	G
1		HEADER	R			
	<i>a</i>	Date and Time of Issuance of Reminder	R	Provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	GMT	dateTime
	<i>b</i>	Reminder Information	O			an..350
	<i>c</i>	Reminder Information LNG	D	'R' if corresponding text field is used	The language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>d</i>	Limit Date and Time	R	Provided by the competent authorities of the Member State of dispatch		dateTime
	<i>e</i>	Reminder Message Type	R	Provided by the competent authorities of the Member State of dispatch	The possible values of <Message Type> are: - 1 = Reminder message at expiry of time to change destination (or split) - 2 = Reminder message at expiry of time to send the report of receipt - 3 = Reminder message at expiry of time to give destination information (Article 22 of Directive 2008/118/EC).	n1
2		EXCISE MOVEMENT e-AD	R			
	<i>a</i>	AAD Reference Code	R		The ARC of the e-AD to which the Reminder refers.	an21
	<i>b</i>	Sequence Number	R		Sequence Number of ARC	n..5

IE803 Notification of diverted e-AD

Transmitted to former consignee, by national application in Member State of destination, following change of destination.

A	B	C	D	E	F	G
1		EXCISE NOTIFICATION	R			
	<i>a</i>	Notification Type	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the reason for the notification using one of the following values: 1 = Change of destination 2 = Splitting	n1
	<i>b</i>	Notification Date and Time	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	The addressed time is local time	dateTime
	<i>c</i>	ARC	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the ARC of the e-AD for which the notification is provided	an21
	<i>d</i>	Sequence number	R	To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Provide the sequence Number of e-AD	n..2
2		DOWNSTREAM ARC	C	“R” if the notification type is 2 in box 1a To be provided by the competent authorities of the member state of dispatch.		9x
	<i>a</i>	ARC	R	To be provided by the competent authorities of the member state of dispatch.		an21

IE810 Cancellation of e-AD

An e-AD may be cancelled only if the goods have not yet been dispatched. Submitted by the Consignor

A	B	C	D	E	F	G
1		ATTRIBUTE	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		Excise Movement e-AD	R			
	a	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
3		CANCELLATION	R			
	a	Cancellation Reason code	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 10	n1
	b	Complementary Information	C	<ul style="list-style-type: none"> — ‘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 IE813

Submitted by Consignor to update details of an existing valid e-AD

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	a	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
2		e-AD Update	R			
	a	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 and then incremented by 1 upon each change of destination	n..2
	b	ARC	R		Provide the ARC of the e-AD of which the destination is changed	an21
	c	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 digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	d	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
	e	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 should be given	an..35

A	B	C	D	E	F	G
	<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	D	'R' when the Transport Mode changes following the change of destination	Provide the mode of transport using the codes in Annex II, Code list 7	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>i</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
3		CHANGED Destination	R			
	<i>a</i>	Destination Type Code	R		Provide the new destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC)	n1
4		TRADER New Consignee	D	'R' when the consignee changes following the change of destination		
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 (See <i>Destination Type Codes</i> in box 3a)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee — 6: provide the VAT identification number of the person representing the consignor at the office of export	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

A	B	C	D	E	F	G
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
5		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)	Provide the actual place of delivery of the excise goods For Destination Type Code 2, the Data Group: - 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 Register Consignee defined in SEED - does not apply for the draft change of destination	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination — 2 and 3: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2 and 3 — 'O' for Destination Type Code 4 (See Destination Type Codes in box 3a)		an..182
	c	Street Name	C	For box 5c, 5e and 5f:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3 and 4		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1		an..10
	f	City	C	(See Destination Type Codes in box 3a)		an..50
	g	NAD_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
6		OFFICE Place of Delivery — Customs	C	'R' in case of export (Destination Type Code 6) (See Destination Type Codes in box 3a)		

A	B	C	D	E	F	G
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92 . See Annex II, Code list 5 Enter a code of a Customs office that exists in the customs office list with export role	an8
7		TRADER New Transport Arranger	C	'R' to identify the person responsible for arranging the transport if the value in box 2d is '3' or '4'		
	a	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	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 Annex II, Code list 1 to define the language used in this data group	a2
8		TRADER New Transporter	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the change of destination	Identification of the new person carrying out the transport	
	a	VAT Number	O			an..14
	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 Annex II, Code list 1 to define the language used in this data group	a2
9		TRANSPORT DETAILS	D	'R' when the transport details have changed following the change of destination		99x

A	B	C	D	E	F	G
	a	Transport Unit Code	R		Provide Transport Unit Code(s), related to the transport mode indicated in box 2g, see Annex II Code list 8	n..2
	b	Identity of Transport Units	C	‘R’ if the Transport Unit Code is other than 5 (See box 9a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5	an..35
	c	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
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal Information_LNG	C	‘R’ if corresponding text field is used	Provide language code, see Annex II, Code list 1	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 Annex II, Code list 1 to define the language used in this data group	a2

IE815 Submit Draft eAD

A	B	C	D	E	F	G
		ATTRIBUTE	R			
	<i>a</i>	Message Type	R		<p>The possible values are:</p> <p>1 = Standard submission (to be used in all cases except where submission concerns export with local clearance)</p> <p>2 = Submission for export with local clearance (Application of Article 283 of Commission Regulation (EEC) No 2454/93 (1))</p> <p>The message type must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1) of this Regulation</p>	n1
	<i>b</i>	Deferred submission flag	D	<p>‘R’ for submission of an e-AD for a movement that has begun under cover of the paper document referred to in Article 8(1)</p>	<p>Possible values:</p> <p>0 = false</p> <p>1 = true</p> <p>The value is ‘false’ by default.</p> <p>This data element must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1)</p>	n1
1		EXCISE MOVEMENT e-AD	R			
	<i>a</i>	Destination Type Code	R		<p>Provide the destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC)</p> <p>2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC)</p> <p>3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC)</p> <p>4 = Direct delivery (Article 17(2) of Directive 2008/118/EC)</p> <p>5 = Exempted consignee (point (iv) of Article 17(1)(a) of Directive 2008/118/EC)</p> <p>6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC)</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)</p>	n1
	<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 digits number. (Examples: H12, or D04). Indication for ‘H’ should be less or equal to 24. Indication for ‘D’ should be less or equal to 92</p>	an3

A	B	C	D	E	F	G
	c	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
2		TRADER Consignor	R			
	a	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor	an13
	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 Annex II, Code list 1 to define the language used in this data group	a2
3		TRADER Place of Dispatch	C	'R' if Origin Type Code in box 9d is '1'		
	a	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch	an13
	b	Trader Name	O			an..182
	c	Street Name	O			an..65
	d	Street Number	O			an..11
	e	Postcode	O			an..10
	f	City	O			an..50
	g	NAD_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
4		OFFICE of Dispatch — Import	C	'R' if Origin Type Code in box 9d is '2'		
	a	Office Reference Number	R		Provide the Code of the Customs office responsible for release for free circulation. See Annex II Code list 5 Enter a Code of a Customs office that exists in the customs office list	an8

A	B	C	D	E	F	G
5		TRADER Consignee	C	'R', except for message type '2 — Submission for export with local clearance' or for Destination Type Code 8 (See <i>Destination Type Codes in box 1a</i>)		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 5 (See <i>Destination Type Codes in box 1a</i>)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee — 6: provide the VAT identification number of the person representing the consignor at the office of export	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 Annex II, Code list 1 to define the language used in this data group	a2
6		TRADER COMPLEMENT Consignee	C	'R' for Destination Type Code 5 (See <i>Destination Type Codes in box 1a</i>)		
	a	Member State Code	R		Provide the Member State of destination using the Member State Code in Annex II, Code list 3	a2
	b	Serial Number of Certificate of Exemption	D	'R' if a Serial Number is mentioned on the excise duty exemption certificate established in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (2)		an..255

A	B	C	D	E	F	G
7		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 (See <i>Destination Type Codes in box 1a</i>)	Provide the actual place of delivery of the excise goods For Destination Type Code 2, the Data Group: - is 'O' for the e-AD, since the Member State of Dispatch can fill in this box with the address of the Register Consignee defined in SEED - does not apply for the draft e-AD	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3, and 5 (See <i>Destination Type Code in box 1a</i>)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination — 2, 3 and 5: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 (See <i>Destination Type Codes in box 1a</i>)		an..182
	c	Street Name	C	For box 7c, 7e and 7f:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3, 4 and 5		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1 (See <i>Destination Type Codes in box 1a</i>)		an..10
	f	City	C			an..50
	g	NAD_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
8		OFFICE Place of Delivery — Customs	C	'R' in case of export (Destination Type Code 6) (See <i>Destination Type Codes in box 1a</i>)		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Council Regulation (EEC) No 2913/92 (3). See Annex II, Code list 5 Enter a code of a Customs office that exists in the customs office list with export role	an8

A	B	C	D	E	F	G
9		e-AD	R			
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the e-AD 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 should 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 17(1)(a) of Directive 2008/118/EC) 2 = Origin — Import (in the situation referred to in Article 17(1)(b) of Directive 2008/118/EC)	n1
	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC . This date cannot be later than 7 days after the date of submission of the draft e-AD. The Date of Dispatch can be a date in the past in the case referred to of Article 26 of Directive 2008/118/EC	Date
	<i>f</i>	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 20(1) of Directive 2008/118/EC . The addressed time is local time	Time
	<i>g</i>	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	an21
9.1		IMPORT SAD	C	'R' if origin type code in box 9d is '2' (import)		9X

A	B	C	D	E	F	G
	a	Import SAD Number	R	The 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		OFFICE Competent Authority at Dispatch	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 Annex II, Code list 5	an8
11		MOVEMENT GUARANTEE	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using Guarantor Type Code in Annex II, Code list 6	n..4
12		TRADER Guarantor	C	'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 (See Guarantor Type Code in Annex II, Code list 6)	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			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			a2
13		TRANSPORT	R			

A	B	C	D	E	F	G
	a	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Annex II, Code list 7	n..2
	b	Complementary Information	C	'R' if <Transport Mode Code> is "Other" Otherwise 'O'	Provide a textual description of the mode of transport	an..350
	c	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
14		TRADER Transport Arranger	C	'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4'		
	a	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	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 Annex II, Code list 1 to define the language used in this data group	a2
15		TRADER First Transporter	O	The Member State of dispatch may decide to make this data 'R'	Identification of the person carrying out the first transport	
	a	VAT Number	O			an..14
	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 language code, see Annex II, Code list 1 to define the language used in this data group	a2
16		TRANSPORT DETAILS	R			99X

A	B	C	D	E	F	G
	a	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Annex II Code list 8	n..2
	b	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
	c	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
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 to define the language used in this data group	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 Annex II, Code list 1 to define the language used in this data group	a2
17		E-AD Body	R		A separate data group must be used for each product composing the consignment	999x
	a	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1	n..3
	b	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an4
	c	CN Code	R		Provide the CN Code applicable at the date of dispatch	n8
	d	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC , the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC , the quantity shall not exceed the quantity registered in the excise duty exemption certificate	n..15,3
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	f	Net Weight	R		Provide the weight of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes)	n..15,2

A	B	C	D	E	F	G
	<i>g</i>	Alcoholic strength	C	'R' if applicable for the excise good in question	Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Annex II, Code list 11	n..5,2
	<i>h</i>	Degree Plato	D	'R' if the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato	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 Annex II, Code list 11	n..5,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	<i>j</i>	Fiscal Mark_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
	<i>k</i>	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
	<i>l</i>	Designation of Origin	O		This box can be used to give certification: 1. in the case of certain wines, relating to the protected designation of origin or geographical indication, in accordance with the relevant Community legislation 2. in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation 3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (4), for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: 'It is hereby certified that the product described has been brewed by an independent small brewery' 4. for ethyl alcohol distilled by a small distillery, as defined in Council Directive 92/83/EEC , for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: 'It is hereby certified that the product described has been produced by a small distillery'	an..350
	<i>m</i>	Designation of Origin_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
	<i>n</i>	Size of Producer	O		For beer or spirits, for which certification is given in the field 17l (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres pure alcohol respectively	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 the table in Annex II, Code list 11	n..5,2

A	B	C	D	E	F	G
	<i>p</i>	Commercial Description	O	The Member State of dispatch may decide to make this data required 'R' for the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Annex IV to Council Regulation (EC) No 479/2008 (5), for which the product description shall contain the optional particulars set out in Article 60 of that Regulation provided that they are shown on the labelling or that it is planned to show them on the labelling	Provide the commercial description of the goods in order to identify the products transported	an..350
	<i>q</i>	Commercial Description_LNG	C	'R' if corresponding text field is used	Provide language code, see Annex II, Code list 1 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 must 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, see Annex II, Code list 1 to define the language used in this data group	a2
17.1		PACKAGE	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	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 Annex II, Code list 9	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

A	B	C	D	E	F	G
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal 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
17.2		WINE PRODUCT	D	'R' for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 (6)		
	a	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 , 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
	b	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 Annex IX to Regulation (EC) No 479/2008	n..2
	c	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' listed in Annex II, Code list 4 but not listed in Annex II, Code list 3 and except 'Country Code' 'GR'	a2
	d	Other Information	O			an..350
	e	Other 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
17.2.1		WINE OPERATION Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	a	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with list 1.4. b) in point B of Annex VI to Commission Regulation (EC) No 436/2009 (7)	n..2
18		DOCUMENT Certificate	O			9x
	a	Short Description of Document	C	'R', unless data field 18c 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
	b	Short Description of Document_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
	c	Reference of Document	C	'R', unless data field 18a is used	Provide a reference to any certificate that relates to the transported goods	an..350

A	B	C	D	E	F	G
	<i>d</i>	Reference of Document_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"

IE818 Report of receipt

Submitted by Consignee to accept, refuse or partially refuse goods and to indicate any shortages or excess in received products. In the case of exports and exempt organisations, IE818 will be issued by the national application in the Member State of dispatch and destination respectively.

Transmitted to Consignor.

A	B	C	D	E	F	G
1		ATTRIBUTE	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		EXCISE MOVEMENT e-AD	R			
	a	ARC	R		Provide the ARC of the e-AD See Annex II, Code list 2	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD	n..2
3		TRADER Consignee	C	'R', except where Message Type data element in the corresponding electronic administrative document is set to '2 – Submission for export with local clearance'		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — Does not apply for Destination Type Code 5 (See <i>Destination Type Codes</i> in box 1a of Table 1)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee — 6: provide the VAT identification number of the person representing the consignor at the office of export	an..16
	b	Trader Name	R			an..182
	c	Street Name	R			an..65
	d	Street Number	O			an..11

A	B	C	D	E	F	G
	e	Postcode	R			an..10
	f	City	R			an..50
	g	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
4		TRADER Place of Delivery	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1 a of Table 1)	Provide the actual place of delivery of the excise goods	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3 and 5 (See Destination Type Codes in box 1a of Table 1)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination — 2, 3 and 5: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 (See Destination Type Codes in box 1a of Table 1)		an..182
	c	Street Name	C	For box 4c, 4e and 4f:		an..65
	d	Street Number	O	— 'R' for Destination Type Code 2, 3, 4 and 5		an..11
	e	Postcode	C	— 'O' for Destination Type Code 1		an..10
	f	City	C	(See Destination Type Codes in box 1a of Table 1)		an..50
	g	NAD_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
5		OFFICE of Destination	C	'R' for Destination Type Code 1, 2, 3, 4 and 5 (See Destination Type Codes in box 1a of Table 1)		

A	B	C	D	E	F	G
	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 Annex II, Code list 5 .	an8
6		REPORT of Receipt/Export	R			
	a	Date of arrival of the excise goods	R		The date at which the movement ends in accordance with Article 20(2) of Directive 2008/118/EC	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 although unsatisfactory 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 Annex II, Code list 1 to define the language used in this data group	a2
7		REPORT of Receipt/Export BODY	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 (see box 6b)		999X
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD (box 17a of Table 1) related to the same excise product as in the associated e-AD for which one of the codes other than 1 and 21 is applicable	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 Annex II, tables 11 and 12)	n..15,3
	d	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	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 Annex II, tables 11 and 12)	n..15,3

A	B	C	D	E	F	G
7.1		UNSATISFACTORY REASON	D	'R' for each body record for which the Global Conclusion of Receipt code = 2 (Receipt accepted although unsatisfactory), 3 (Receipt refused), 4 (Receipt partially refused) 22(Exit accepted although unsatisfactory) or 23 (Exit refused) applies (see box 6b)		9X
	a	Unsatisfactory Reason	R		Possible values are: 0=Other 1=Excess 2=Shortage 3=Goods damaged 4=Broken seal 5=Reported by ECS 7 = Quantity higher than the one on the temporary authorisation	n1
	b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 - Other — 'O' if Unsatisfactory Reason Code is 1 - Excess 2 - Shortage 3 - Goods damaged 4 - Broken seal or 5 - Reported by ECS 7 - Quantity higher than the one on the temporary authorisation (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 Annex II, Code list 1 to define the language used in this data group	a2

IE825 Splitting Operation

A	B	C	D	E	F	G
1		e-AD Splitting	R			
	a	Upstream ARC	R		Provide the ARC of the e-AD to be split See Annex II, Code list 2	an21
2		MSA of Splitting	R			
	a	Member State Code	R		Provide the Member State in the territory of which is carried out the splitting of the movement using the Member State Code in Annex II, Code list 3	a2
3		e-AD Split Details	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones	9x
	a	Local Reference Number	R		A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor	an..22
	b	Journey time	D	'R' when the journey time changes following the splitting operation	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 digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	an3
	c	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the splitting operation	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
3.1		CHANGED Destination	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC) 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC) 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC) 4 = Direct delivery (Article 17(2) of Directive 2008/118/EC) 6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC) 8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC)	n1

A	B	C	D	E	F	G
3.2		TRADER New Consignee	C	‘O’ if the Destination Type Code is other than 8 (See Destination Type Codes in box 3.1a)	For Destination Type Code: — 1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group ‘R’.	
	a	Trader Identification	C	— ‘R’ for Destination Type Code 1, 2, 3 and 4 — ‘O’ for Destination Type Code 6 (See Destination Type Codes in box 3.1a)	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee — 6: provide the VAT identification number of the person representing the consignor at the office of export	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 Annex II, Code list 1 to define the language used in this data group	a2
3.3		TRADER Place of Delivery	C	— ‘R’ for Destination Type Code 1 and 4 — ‘O’ for Destination Type Code 3 (See Destination Type Codes in box 3.1a)		
	a	Trader Identification	C	— ‘R’ for Destination Type Code 1 — ‘O’ for Destination Type Code 2 and 3 (See Destination Type Codes in box 3.1a)	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination — 2 and 3: provide the VAT identification number or any other identifier	an..16
	b	Trader Name	C	— ‘R’ for Destination Type Code 1, 2 and 3 — ‘O’ for Destination Type Code 4 (See Destination Type Codes in box 3.1a)		an..182

A	B	C	D	E	F	G
	c	Street Name	C	For box 3.3c, 3.3e and 3.3f: — ‘R’ for Destination Type		an..65
	d	Street Number	O	Code 2, 3 and 4		an..11
	e	Postcode	C	— ‘O’ for Destination Type		an..10
	f	City	C	Code 1 (See Destination Type Codes in box 3.1a)		an..50
	g	NAD_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
3.4		OFFICE Place of Delivery — Customs	C	‘R’ in case of export (Changed Destination Type Code 6) (See Destination Type Codes in box 3.1a)		
	a	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92 See Annex II, Code list 5 Enter a code of a Customs office that exists in the customs office list with export role	an8
3.5		TRADER New Transport Arranger	C	‘R’ to identify the person responsible for arranging the transport if the value in box 3c is ‘3’ or ‘4’		
	a	VAT Number	O	The Member State of dispatch may decide to make this data ‘R’		an..14
	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 Annex II, Code list 1 to define the language used in this data group	a2

A	B	C	D	E	F	G
3.6		TRADER New Transporter	O	The Member State of dispatch may decide to make this data 'R' when the transporter changes following the splitting operation	Identification of the person carrying out the new transport	
	a	VAT Number	O			an..14
	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 Annex II, Code list 1 to define the language used in this data group	a2
3.7		TRANSPORT DETAILS	D	'R' when the transport details have changed following the splitting operation		99X
	a	Transport Unit Code	R		Provide the Transport Unit Code(s). See Annex II Code list 8	n..2
	b	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 (See box 3.7a)	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5	an..35
	c	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
	d	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350
	e	Seal 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
	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 Annex II, Code list 1 to define the language used in this data group	a2
3.8		E-AD Body	R		A separate data group must be used for each product composing the consignment	999x
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the product in the original split e-AD. The Body Record Unique Reference must be unique per "e-AD Split Details"	n..3

A	B	C	D	E	F	G
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an..4
	<i>c</i>	CN Code	R		Provide the CN Code applicable at the date of submission of the splitting operation	n8
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12) For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC , the quantity shall not exceed the quantity which he is authorised to receive For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC , the quantity shall not exceed the quantity registered in the excise duty exemption certificate	n..15,3
	<i>e</i>	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	<i>f</i>	Net Weight	R		Provide the weight of the excise goods without packaging	n..15,2
	<i>i</i>	Fiscal Mark	O		Provide any additional information concerning the fiscal marks required by the Member State of destination	an..350
	<i>j</i>	Fiscal Mark_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
	<i>k</i>	Fiscal Mark Used flag	D	'R' if fiscal marks are used	Provide '1' if the goods contain or carry fiscal marks or '0' if the goods do not contain or carry fiscal marks	n1
	<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 the table in Annex II, Code list 11	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	an..350
	<i>q</i>	Commercial Description_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
	<i>r</i>	Brand Name of Products	D	'R' if the excise goods have a brand name	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 the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
3.8.1		PACKAGE	R			99x
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	an2

A	B	C	D	E	F	G
	<i>b</i>	Number of Packages	C	'R' if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Annex II, Code list 9	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 these 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 Annex II, Code list 1 to define the language used in this data group	a2"

IE829 Notification of Accepted Export

Transmitted to Consignor following successful cross-checking of EMCS and Customs declarations.

A	B	C	D	E	F	G
1		HEADER	R			
	<i>a</i>	Date and Time of issuance	R	Provided by the national application of the Member State of dispatch/export.		dateTime
2		(CONSIGNEE) TRADER	R			
	<i>a</i>	Trader ID	O	-- 'O' for Destination Type Code 6 (export) in the relevant e- AAD <i>Other Destination Type codes do not apply</i>	For Destination Type Code: 6 : optionally, the VAT identification number of the person representing the consignor at the office of export	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..9
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R	'R' if corresponding text field is used	The language code presented in Annex II, Code list 1 to define the language used in this data group	a2
3		EXCISE MOVEMENT E-AD	R			99x
	<i>a</i>	ARC	R		The ARC of the e-AD to which this notice applies	an21
	<i>b</i>	Sequence Number	R			n..5
		(EXPORT PLACE) CUSTOMS OFFICE	O		Optionally, the Customs Export Office declared on the e-AD	
4	<i>a</i>	Reference Number	R			an8
5		EXPORT ACCEPTANCE	R			

IE829

A	B	C	D	E	F	G
	<i>a</i>	Reference Number of Sender Customs Office	R		The Customs Office of export	an8
	<i>b</i>	Identification of Sender Customs Officer	O			an..35
	<i>c</i>	Date of Acceptance	R			date
	<i>d</i>	Document Reference Number	R		A valid MRN or SAD Number confirmed against Customs data. MRN = Movement Reference Number SAD = Single Administrative Document	an..21

IE837 Explanation on delay for delivery

Submitted by Consignor and Consignee, to their respective EMCS administrations, if Report of Receipt (IE818) cannot be submitted following issue of reminder (IE802).

A	B	C	D	E	F	G
1		HEADER	R			
	<i>a</i>	Submitter Identification	R		Provide a valid SEED registration of the Consignor or Consignee submitting the message	an13
	<i>b</i>	Submitter Type	R		The possible values are: 1 = Consignor 2 = Consignee	n1
	<i>c</i>	Explanation Code	R		The possible values are: 0 = Other explanation 1 = Cancelled commercial transaction 2 = Pending commercial transaction 3 = Ongoing investigation by officials 4 = Bad weather conditions 5 = Strike 6 = Accident	n1
	<i>d</i>	Complementary Information	O			an..350
	<i>e</i>	Complementary Information LNG	C		The language code presented in Annex II, Code list 1 to define the language used in this data group	a2
	<i>f</i>	Message Role	R		The possible values are: 1 = Explanation on delay for sending the report of receipt 2 = Explanation on delay for giving destination (to be introduced in 2011)	n1
	<i>g</i>	Date and Time of Validation of Explanation on Delay	R	Provided by the competent authorities of the Member State of message submission		dateTime
2		EXCISE MOVEMENT E-AD	R			
	<i>a</i>	AAD Reference Code	R		The ARC of the e-AD	an21
	<i>b</i>	Sequence Number	R		The sequence number of the ARC	n..5

IE839 Rejection of e-AD by Customs

Transmitted to Consignor following unsuccessful cross-checking of EMCS and Customs declarations.

A	B	C	D	E	F	G
1		HEADER	R			1x
	<i>a</i>	Date and Time of Issuance	R			dateTime
2		(HEADER)E-AD	R			1x
	<i>a</i>	Destination Type Code	R		5 (export)	n1
	<i>b</i>	Journey Time	R		The declared journey time on the e-AD	an3
3		EXPORT CROSS CHECKING DIAGNOSES	C	'R' if Rejection Reason Code = 4 (see list of Rejection Reason codes at 4b)		1x
	<i>a</i>	Local Reference Number	R		The Consignor's Local Reference Number on the e-AD	an..22
	<i>b</i>	Document Reference Number	O		A valid MRN or SAD Number confirmed against Customs data. MRN = Movement Reference Number SAD = Single Administrative Document	an..21
	<i>c</i>	Cancel Export	R		'0' or '1' ('0' = No or False; '1' = Yes or True)	n1
3.1		DIAGNOSES	R			999x
	<i>a</i>	AAD Reference Code	R		The ARC of the e-AD. See Annex II, Code list 2	an21
	<i>b</i>	Body Record Unique Reference	R		Relevant Item number on e-AD	n..3

IE839

A	B	C	D	E	F	G
	<i>c</i>	Diagnosis Code	R		The possible values of <Diagnosis Code> are: - 1 = Unknown ARC - 2 = Body Record Unique Reference does not exist in the e-AD - 3 = No corresponding GOODS ITEM in the export declaration - 4 = Weight/mass do not match - 5 = The destination type code of the e-AD is not export	n1
4		REJECTION	R			999x
	<i>a</i>	Rejection Date and Time	R			dateTime
	<i>b</i>	Rejection Reason Code	R		The possible values of <Rejection Reason Code> are: - 1 = Import data not found - 2 = The contents of the e-AD does not match with import data - 3 = Export data not found - 4 = The content of the e-AD does not match with export data - 5 = Goods are rejected at export procedure	n1
5		C_EAD_VAL	D	'R' if the operation is Customs export		99x
	<i>a</i>	AAD Reference Code	R		The ARC of the e-AD.	an21
	<i>b</i>	Sequence Number	R		Sequence number of the ARC	n..5
5.1		FUNCTIONAL ERROR	R			1x
	<i>a</i>	Error Type	R			n..5
	<i>b</i>	Error pointer	R			an..210
	<i>c</i>	Error Reason	R			an..350
	<i>d</i>	Error Reason LNG	R			a2
	<i>e</i>	Original attribute value	O			an..350
	<i>f</i>	Original attribute value_LNG	D	'R' if corresponding text field is used		a2
6		N_EAD_SUB	D	'R' if the operation is Customs import		1x
	<i>a</i>	Local Reference Number	R		A unique serial number assigned to the draft e-AD (IE815) by the consignor which identifies the consignment in the records of the consignor	an..22

A	B	C	D	E	F	G
6.1		FUNCTIONAL ERROR	R			1x
	<i>a</i>	Error type	R			n..5
		Error pointer	R			an..210
		Error reason	R			an..350
		Error reason LNG	R			a2
		Original attribute value	O			an..350
		Original attribute value_LNG	D			a2

IE917 Negative acknowledgement of XML message

Transmitted to message sender (including Other Member State administration) if XML message fails format validation.

A	B	C	D	E	F	G
		Header	D	'R' for message IE801, 802, 803, 810, 813, 818, 837, 904 and 905		
		AAD Reference Code (ARC)	R		ARC of the relevant valid IE801	an21
		Sequence number	R		Sequence number of the relevant valid IE801	n..5
1		XML Error	R			
	<i>a</i>	Error Line Number	R			n..9
	<i>b</i>	Error Column Number	R			n..9
	<i>c</i>	Error Reason	R			an..350
	<i>d</i>	Error Location	O		The XML location of the error	an..350
	<i>e</i>	Original attribute value	O		Value of the code list that is invalid	an..350

ANNEX II

Lists of codes

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1 Introduction

This appendix defines the codes that the EMCS application will use.

Whenever the relevant code value is absent in the following tables, propositions have to be made by the Commission and the Member States and submitted to the Excise Committee's approval. All lists of codes of the appendix may have values added in the future depending on a common agreement of the Member States.

In addition to codes, structures of the reference numbers handled by the application are explained in chapter 3.

1.1 Relationship between Excise product categories, Excise product codes and CN codes.

EMCS makes use of two separate classifications of goods:

- the Excise product codes that are specific to the management, transport and taxation of products subject to Excise duties; and
- the Combined Nomenclature.

The correspondence between the two series of codes is many to many, i.e.:

- there can be several CN codes for the same Excise product code; or
- there can be several Excise product codes for the same CN code.

A specific table gives the correspondence between the two lists. However, in some cases, a given Excise product code may be associated with a CN code that cannot be foreseen in advance (e.g. any foodstuff or industrial product containing alcohol). The correspondence table is therefore not exhaustive.

Each Excise product belongs to exactly one category of Excise products.

A separate list of units of "measure" (quantity) is given; each Excise product is associated with a unit that must be used everywhere throughout EMCS to express the associated quantities.

2 Lists of codes

2.1 EXCISE PRODUCTS CATEGORIES

Segment corresponding: EXCISE PRODUCTS CATEGORY

Used in the rule015 in the messages IE709, IE713, IE733, IE742, IE821.

Excise Product Category Code	Description
T	Manufactured tobacco products
B	Beer
W	Wine and fermented beverages other than wine and beer
I	Intermediate products
S	Ethyl alcohol and spirits
E	Energy products

2.2 (11) EXCISE PRODUCT

Segment corresponding: EXCISE PRODUCT

Used in the rule049 in the messages IE713, IE733, IE742, IE801, IE815, IE818, IE825, IE861, IE871.

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes	N	N	N
T300	T	4	Cigars and cigarillos	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes	N	N	N
T500	T	1	Other smoking tobacco	N	N	N
B000	B	3	Beer	Y	Y	N
W200	W	3	Still wine and still fermented beverages other than wine and beer	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer	Y	N	N
I000	I	3	Alcohol – intermediate products	Y	N	N
S200	S	3	Spirituous beverages	Y	N	N
S300	S	3	Ethyl alcohol	Y	N	N

EPC	CAT	UNIT	Description	A	P	D
S400	S	3	Partially denatured alcohol	Y	N	N
S500	S	3	Other products containing ethyl alcohol	Y	N	N
E200	E	2	Vegetable and animal oils (energy products) Products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel	N	N	Y
E300	E	2	Mineral oils (energy products) Products falling within CN codes 2707 10, 2707 20, 2707 30, and 2707 50	N	N	Y
E410	E	2	Leaded petrol	N	N	Y
E420	E	2	Unleaded petrol	N	N	Y
E430	E	2	Gasoil, unmarked	N	N	Y
E440	E	2	Gasoil, marked	N	N	Y
E450	E	2	Kerosene, unmarked	N	N	Y
E460	E	2	Kerosene, marked	N	N	Y
E470	E	1	Heavy fuel oil	N	N	N
E480	E	2	Products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 in bulk commercial movements	N	N	Y
E490	E	2	Products falling within CN codes 2710 11 to 2710 19 69, not specified above	N	N	Y
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons	N	N	N
E700	E	2	Cyclic hydrocarbons	N	N	Y
E800	E	2	Methanol (methyl alcohol)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE) falling within CN code 3824 90 99	N	N	Y
E920	E	2	Products falling within CN code 3824 90 99, if these are intended for use as heating fuel or motor fuel – others than Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE)	N	N	Y
E930	E	2	Additives falling within CN codes 3811 11 , 3811 19 00 and 3811 90 00	N	N	N

Legend of columns:

EPC Excise Product Code

CAT Excise product category (from the list of EXCISE PRODUCT CATEGORIES)

UNIT Unit of measure (from the list of UNITS OF MEASURE)

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)

2.3 CN CODES

Segment corresponding: CN CODE

(should contain only CN codes relevant to Excise products)

Used in the rule164 in the messages: IE733, IE801, IE815, IE825.

Code	Description
15071010	Soya-bean oil, crude , whether or not degummed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15079010	Soya-bean oil, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15081010	Groundnut oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15089010	Groundnut oil, whether or not refined, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15091010	Virgin lampante olive oil, not chemically modified
15091090	Virgin olive oil other than lampante, but not chemically modified
15099000	Other than virgin olive oil, not chemically modified
15100010	Other oils, crude, obtained solely from olives, whether or not refined, but not chemically modified
15100090	Oils, other than crude oils, obtained solely from olives, whether or not refined, but not chemically modified
15111010	Palm oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15119011	Solid fractions of other palm oil than crude palm oil, whether or not refined, in immediate packings of a net content not exceeding 1 kg
15119019	Solid fractions of other palm oil than crude palm oil, not in immediate packings of a net content not exceeding 1 kg
15119091	Liquid fractions of other palm oil than crude palm oil, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption

Code	Description
15121110	Sunflower-seed or safflower oil or cotton-seed, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15121910	Sunflower-seed or safflower oil or cotton-seed, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15122110	Cotton-seed oil, crude, whether or not gossypol has been removed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15122910	Cotton-seed oil, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15131110	Crude coconut oil for technical or industrial use
15131911	Solid fractions of coconut (copra) oil, whether or not refined, in immediate packings of a net content not exceeding 1 kg
15131919	Solid fractions of coconut (copra) oil, whether or not refined, not in immediate packings of a net content exceeding 1 kg
15131930	Not solid fractions of coconut (copra) oil, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15132110	Palm kernel or babassu oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15132911	Solid fractions of palm kernel or babassu oil, not crude, whether or not refined, in immediate packings of a net content not exceeding 1 kg
15132919	Solid fractions of palm kernel or babassu oil, whether or not refined, not crude, not in immediate packings of a net content exceeding 1 kg
15132930	Liquid fractions of palm kernel or babassu oil, whether or not refined, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15141110	Low erucic-acid-rape or colza oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15141910	Low erucic-acid-rape or colza oil, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15149110	Mustard oil, whether or not refined, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15149910	Mustard oil, whether or not refined, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15151100	Linseed oil, crude
15151910	Linseed oil, whether or not refined, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15152110	Maize (corn) oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption

Code	Description
15152910	Maize (corn) oil, not crude, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15153090	Castor oil, whether or not refined, for technical or industrial uses other than the production of amino-undecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials
15155011	Sesame oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15155091	Sesame oil, whether or not refined, not crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15159011	Tung oil; jojoba and oiticica oils; myrtle wax and Japan wax; their fractions
15159021	Tobacco-seed oil, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15159031	Tobacco-seed oil and its fractions, not crude, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15159040	Fixed vegetables fats and oils, crude, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15159060	Fixed vegetables fats and oils and their fractions, not crude, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15161010	Animal fats and oils and their fractions in immediate packings of a net content not exceeding 1 kg
15161090	Animal fats and oils and their fractions in immediate packings of a net content exceeding 1 kg
15162010	Hydrogenated castor oil, so called 'opal-wax'
15162091	Vegetable fats and oils and their fractions in immediate packings of a net content not exceeding 1 kg
15162095	Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils, whether or not refined, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15171010	Margarine, excluding liquid margarine, containing, by weight, more than 10% but not more than 15% of milkfats
15171090	Margarine, excluding liquid margarine, containing, by weight, no more than 10% of milkfats
15179010	Edible mixtures or preparations of animals or vegetable fats or oil or of fractions of different fats or oils, containing, by weight, more than 10% but not more than 15% of milkfats
15179091	Fixed vegetable oils, fluid, mixed
15179093	Edible mixtures or preparations of a kind used as mould-release preparations

Code	Description
15179099	Other edible mixtures or preparations of a kind used as mould-release preparations
15180010	Linnoxyn
15180031	Crude fixed vegetable oils, fluid, mixed, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
15180039	Fixed vegetable oils, fluid, for technical or industrial uses other than the manufacture of foodstuffs for human consumption
22030001	Beer made from malt in bottles holding 10 litres or less
22030009	Beer made from malt in containers other than bottles holding 10 litres or less
22030010	Beer made from malt in containers holding more than 10 litres
22041011	Champagne with a protected designation of origin (PDO)
22041091	Asti spumante with a protected designation of origin (PDO)
22041093	Other sparkling wine with a protected designation of origin (PDO)
22041094	Sparkling wine with a protected geographical indication (PGI)
22041096	Other varietal sparkling wines
22041098	Other sparkling wine
22042106	Wine in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar measured at a temperature of 20°C in containers holding 2 litres or less; with a protected designation of origin (PDO)
22042107	Wine in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar measured at a temperature of 20°C in containers holding 2 litres or less; with a protected geographical indication (PGI)
22042108	Other varietal wines in bottles with 'mushroom' stoppers held in place by ties or fastenings; other varietal wine otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar measured at a temperature of 20°C in containers holding 2 litres or less
22042109	Non-varietal wine in bottles with 'mushroom' stoppers held in place by ties or fastenings; non-varietal wine otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar measured at a temperature of 20°C in containers holding 2 litres or less
22042111	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Alsace in containers holding 2 litres or less
22042112	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bordeaux in containers holding 2 litres or less

Code	Description
22042113	White wine a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bourgogne in containers holding 2 litres or less
22042117	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Val de Loire in containers holding 2 litres or less
22042118	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Mosel in containers holding 2 litres or less
22042119	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Pfalz in containers holding 2 litres or less
22042122	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Rheinhessen in containers holding 2 litres or less
22042123	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Tokaj in containers holding 2 litres or less
22042124	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Lazio in containers holding 2 litres or less
22042126	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Toscana in containers holding 2 litres or less
22042127	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Trentino, Alto Adige and Friuli in containers holding 2 litres or less
22042128	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Veneto in containers holding 2 litres or less
22042132	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Vinho Verde in containers holding 2 litres or less
22042134	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Penedés in containers holding 2 litres or less
22042136	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Rioja in containers holding 2 litres or less
22042137	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Valencia in containers holding 2 litres or less

Code	Description
22042138	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less, produced in the Community in a region other than Alsace, Bordeaux, Bourgogne, Val de Loire, Mosel, Pfalz , Rheinhessen , Tokaj, Lazio , Toscana, Trentino, Alto-Adige, Friuli , Veneto , Vinho Verde, Penedés, Rioja and Valencia
22042142	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bordeaux in containers holding 2 litres or less
22042143	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bourgogne in containers holding 2 litres or less
22042144	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Beaujolais in containers holding 2 litres or less
22042146	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Côtes-du-Rhône in containers holding 2 litres or less
22042147	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Languedoc-Roussillon in containers holding 2 litres or less
22042148	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Val de Loire in containers holding 2 litres or less
22042162	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Piemonte in containers holding 2 litres or less
22042166	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Toscana in containers holding 2 litres or less
22042167	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Trentino and Alto Adige in containers holding 2 litres or less
22042168	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Veneto in containers holding 2 litres or less
22042169	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Dão, Bairrada and Douro in containers holding 2 litres or less
22042171	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Navarra in containers holding 2 litres or less

Code	Description
22042174	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Penedés in containers holding 2 litres or less
22042176	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Rioja in containers holding 2 litres or less
22042177	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Valdepeñas in containers holding 2 litres or less
22042178	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less, produced in the Community in a region other than Bordeaux, Bourgogne, Beaujolais, Côtes-du-Rhône, Languedoc-Roussillon, Val de Loire, Piemonte, Toscana, Trentino, Alto-Adige, Veneto, Dão, Bairrada, Douro, Navarra, Penedés, Rioja and Valdepeñas
22042179	White wine, produced in the Community, with a protected geographical indication (PGI) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less
22042180	Wine, other than white, produced in the Community, with a protected geographical indication (PGI) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less
22042181	White varietal wine, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less, other than wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042182	Varietal wine, other than white, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less, other than wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042183	Non varietal white wine, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less
22042184	Non varietal wine, other than white, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding 2 litres or less
22042185	Madeira and Setubal muscatel wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042186	Sherry wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less with a protected designation of origin (PDO) or a protected geographical indication (PGI)

Code	Description
22042187	Marsala wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042188	Samos and Muscat de Lemnos wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042189	Port wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042190	Wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less, produced in the Community, with a protected designation of origin (PDO) or a protected geographical indication (PGI) other than Madeira and Setubal muscatel, Sherry, Marsala, Samos and Muscat de Lemnos and Port
22042191	Wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding 2 litres or less, produced in the Community, without a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042192	Wine, in containers holding 2 litres or less, produced in the Community, of an actual alcoholic strength by volume exceeding 22% vol.
22042193	White wine with a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding 2 litres or less
22042194	Wine, other than white, with a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding 2 litres or less
22042195	Varietal white wine without a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding 2 litres or less,
22042196	Varietal wine, other than white, without a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding 2 litres or less
22042197	Non-varietal white wine, not produced in the Community, in containers holding 2 litres or less
22042198	Non-varietal wine, other than white, not produced in the Community, in containers holding 2 litres or less
22042910	Wine in bottles with 'mushroom' stoppers held in place by ties or fastenings; wine, otherwise put up, with an excess pressure due to carbon dioxide in solution of not less than 1 bar but less than 3 bar measured at a temperature of 20°C, in containers holding more than 2 litres

Code	Description
22042911	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Tokaj in containers holding more than 2 litres
22042912	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bordeaux in containers holding more than 2 litres
22042913	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bourgogne in containers holding more than 2 litres
22042917	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Val de Loire in containers holding more than 2 litres
22042918	White wine with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres, produced in the Community in a region other than Tokaj, Bordeaux, Bourgogne and Val de Loire
22042942	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bordeaux in containers holding more than 2 litres
22042943	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Bourgogne in containers holding more than 2 litres
22042944	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Beaujolais in containers holding more than 2 litres
22042946	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Côtes-du-Rhône in containers holding more than 2 litres
22042947	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Languedoc-Roussillon in containers holding more than 2 litres
22042948	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. produced in Val de Loire in containers holding more than 2 litres
22042958	Wine, other than white, with a protected designation of origin (PDO) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres, produced in the Community in a region other than Bordeaux, Bourgogne, Beaujolais, Côtes-du-Rhône, Languedoc-Roussillon and Val de Loire
22042979	White wine, produced in the Community, with a protected geographical indication (PGI) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres

Code	Description
22042980	Wine, other than white, produced in the Community, with a protected geographical indication (PGI) of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres
22042981	White varietal wine, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres, other than wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042982	Varietal wine, other than white, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres, other than wine with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042983	Non varietal white wine, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres
22042984	Non varietal wine, other than white, produced in the Community, of an actual alcoholic strength by volume not exceeding 15% vol. in containers holding more than 2 litres
22042985	Madeira and Setubal muscatel wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042986	Sherry wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042987	Marsala wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042988	Samos and Muscat de Lemnos wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042989	Port wine of an actual alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres with a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042990	Wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres, produced in the Community, with a protected designation of origin (PDO) or a protected geographical indication (PGI) other than Madeira and Setubal muscatel, Sherry, Marsala, Samos and Muscat de Lemnos and Port

Code	Description
22042991	Wine of an alcoholic strength by volume exceeding 15% but not 22% vol. in containers holding more than 2 litres, produced in the Community, without a protected designation of origin (PDO) or a protected geographical indication (PGI)
22042992	Wine, in containers holding more than 2 litres, produced in the Community, of an actual alcoholic strength by volume exceeding 22% vol.
22042993	White wine with a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding more than 2 litres
22042994	Wine, other than white, with a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding more than 2 litres
22042995	Varietal white wine without a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding more than 2 litres
22042996	Varietal wine, other than white, without a protected designation of origin (PDO) or a protected geographical indication (PGI), not produced in the Community, in containers holding more than 2 litres
22042997	Non-varietal white wine, not produced in the Community, in containers holding more than 2 litres
22042998	Non-varietal wine, other than white, not produced in the Community, in containers holding more than 2 litres
22043010	Grape must in fermentation or with fermentation arrested otherwise than by the addition of alcohol
22043096	Concentrated grape must of a density exceeding 1.33 g/cm ³ at 20° C and of an actual strength exceeding 1% vol.
22043098	Not concentrated grape must of a density exceeding 1.33 g/cm ³ at 20° C and of an actual strength exceeding 1% vol.
22051010	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances of an actual alcoholic strength of 18% vol. or less in containers holding 2 litres or less
22051090	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances of an actual alcoholic strength exceeding 18% vol. in containers holding 2 litres or less
22059010	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances of an actual alcoholic strength of 18% vol. or less in containers holding more than 2 litres
22059090	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances of an actual alcoholic strength exceeding 18% vol. in containers holding more than 2 litres
22060010	Piquette
22060031	Sparkling cider and perry
22060039	Other sparkling fermented beverages

Code	Description
22060051	Still cider and perry in containers holding 2 litres or less
22060059	Other still fermented beverages in containers holding 2 litres or less
22060081	Still cider and perry in containers holding more than 2 litres
22060089	Other still fermented beverages in containers holding more than 2 litres
22071000	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol. or higher
22072000	Ethyl alcohol and other spirits, denatured, of any strength
22082012	Cognac in containers holding 2 litres or less
22082014	Armagnac in containers holding 2 litres or less
22082026	Grappa in containers holding 2 litres or less
22082027	Brandy de Jerez in containers holding 2 litres or less
22082029	Spirits obtained by distilling grape wine or grape marc in containers holding 2 litres or less other than Cognac, Armagnac, Grappa and Brandy de Jerez
22082040	Raw distillate spirits in containers holding more than 2 litres
22082062	Not raw distillate Cognac in containers holding more than 2 litres
22082064	Not raw distillate Armagnac in containers holding more than 2 litres
22082086	Not raw distillate Grappa in containers holding more than 2 litres
22082087	Not raw distillate Brandy de Jerez in containers holding more than 2 litres
22082089	Spirits obtained by distilling grape wine or grape marc in containers holding more than 2 litres other than Cognac, Armagnac, Grappa and Brandy de Jerez
22083011	Bourbon whiskey, in containers holding 2 litres or less
22083019	Bourbon whiskey, in containers holding more than 2 litres
22083030	Scotch whisky, single malt
22083041	Scotch whisky, blended malt whisky, in containers holding 2 litres or less
22083049	Scotch whisky, blended malt whisky, in containers holding more than 2 litres
22083061	Scotch whisky, single grain and blended grain whisky, in containers holding 2 litres or less
22083069	Scotch whisky, single grain and blended grain whisky, in containers holding more than 2 litres
22083071	Other Scotch blended whisky, in containers holding 2 litres or less
22083079	Other Scotch blended whisky, in containers holding more than 2 litres

Code	Description
22083082	Whiskey, in containers holding 2 litres or less
22083088	Whiskey, in containers holding more than 2 litres
22084011	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol in containers holding 2 litres or less
22084031	Tafia of a value exceeding €7.9 per litre of pure alcohol in containers holding 2 litres or less
22084039	Other tafia in containers holding 2 litres or less
22084051	Rum with a content of volatile substances other than ethyl and methyl alcohol equal to or exceeding 225 grams per hectolitre of pure alcohol in containers holding more than 2 litres
22084091	Tafia of a value exceeding €2 per litre of pure alcohol in containers holding more than 2 litres
22084099	Other tafia in containers holding more than 2 litres
22085011	Gin, in containers holding 2 litres or less
22085019	Gin, in containers holding more than 2 litres
22085091	Geneva, in containers holding 2 litres or less
22085099	Geneva, in containers holding more than 2 litres
22086011	Vodka of an alcoholic strength by volume of 45.4% vol., in containers holding 2 litres or less
22086019	Vodka of an alcoholic strength by volume of 45.4% vol., in containers holding more than 2 litres
22086091	Vodka of an alcoholic strength by volume of more than 45.4% vol., in containers holding 2 litres or less
22086099	Vodka of an alcoholic strength by volume of more than 45.4% vol., in containers more than 2 litres
22087010	Liqueurs and cordials, in containers holding 2 litres or less
22087090	Liqueurs and cordials, in containers holding more than 2 litres
22089011	Arrack, in containers holding 2 litres or less
22089019	Arrack, in containers holding more than 2 litres
22089033	Plum, pear or cherry spirit in containers holding 2 litres or less
22089038	Plum, pear or cherry spirit in containers holding more than 2 litres
22089041	Ouzo, in containers holding 2 litres or less
22089045	Calvados, in containers holding 2 litres or less
22089048	Spirit (excluding liqueurs) distilled from fruit, in containers holding 2 litres or less
22089054	Tequila, in containers holding 2 litres or less

Code	Description
22089056	Spirit (excluding liqueurs), in containers holding 2 litres or less
22089069	Spirituos beverages, in containers holding 2 litres or less
22089071	Spirit (excluding liqueurs) distilled from fruit, in containers holding more than 2 litres
22089075	Tequila, in containers holding more than 2 litres
22089077	Spirit (excluding liqueurs), in containers holding more than 2 litres
22089078	Spirituos beverages, in containers holding more than 2 litres
22089091	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., in containers holding 2 litres or less
22089099	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol., in containers holding more than 2 litres
24021000	Cigars, cheroots and cigarillos containing tobacco
24022010	Cigarettes containing tobacco / containing cloves
24022090	Cigarettes containing tobacco / other
24029000	Cigars, cheroots, cigarillos and cigarettes not containing tobacco
24031100	Water-pipe tobacco specified in subheading note 1 to chapter 24 of the CN
24031910	Smoking tobacco in immediate packing of a net content not exceeding 500 g
24031990	Smoking tobacco, other
24039100	'Homogenised' or 'reconstituted' tobacco
24039990	Other manufactured tobacco and tobacco substitutes
27071010	Benzene for use as a power or heating fuel
27071090	Benzene for other purposes
27072010	Toluol for use as a power or heating fuel
27072090	Toluol for other purposes
27073010	Xylol for use as a power or heating fuel
27073090	Xylol for other purposes
27075010	Aromatic hydrocarbon mixtures for use as a power or heating fuel
27075090	Aromatic hydrocarbon mixtures for other purposes
27101211	Lights oil for undergoing a specific process
27101215	Lights oil for undergoing chemical transformations
27101221	White spirit
27101225	Light oil for other purposes

Code	Description
27101231	Aviation spirit
27101241	Light oil with a lead content not exceeding 0.013 g per litre with an octane number of less than 95
27101245	Light oil with a lead content not exceeding 0.013 g per litre with an octane number of 95 or more but less than 98
27101249	Light oil with a lead content not exceeding 0.013 g per litre with an octane number of less than 98 or more
27101251	Light oil with a lead content exceeding 0.013 g per litre with an octane number of less than 98
27101259	Light oil with a lead content exceeding 0.013 g per litre with an octane number of 98 or more
27101270	Spirit type jet fuel
27101290	Other light oil
27101911	Medium oil for undergoing a specific process
27101915	Medium oil for undergoing chemical transformation
27101921	Jet fuel kerosene
27101925	Other kerosene
27101929	Medium oils for other purposes
27101931	Heavy gas oil for undergoing a specific process
27101935	Heavy gas oil for undergoing chemical transformation
27101943	Heavy gas oil with a sulphur content not exceeding 0.001% by weight, not containing biodiesel
27101946	Heavy gas oil with a sulphur content exceeding 0.001% by weight but not exceeding 0.002%, not containing biodiesel
27101947	Heavy gas oil with a sulphur content exceeding 0.002% by weight but not exceeding 0.1%, not containing biodiesel
27101948	Heavy gas oil with a sulphur content exceeding 0.1% by weight, not containing biodiesel
27101951	Heavy fuel oil for undergoing a specific process
27101955	Heavy fuel oil for undergoing chemical transformation
27101962	Heavy fuel oil with a sulphur content not exceeding 0.1% by weight, not containing biodiesel
27101964	Heavy fuel oil with a sulphur content exceeding 0.1% by weight but not exceeding 1%, not containing biodiesel
27101968	Heavy fuel oil with a sulphur content exceeding 1% by weight, not containing biodiesel
27102011	Gas oil with a sulphur content not exceeding 0.001% by weight, containing biodiesel

Code	Description
27102015	Gas oil with a sulphur content exceeding 0.001% by weight but not exceeding 0.002%, containing biodiesel
27102017	Gas oil with a sulphur content exceeding 0.002% by weight but not exceeding 0.1%, containing biodiesel
27102019	Gas oil with a sulphur content exceeding 0.1% by weight, containing biodiesel
27102031	Fuel oil with a sulphur content not exceeding 0.1% by weight, containing biodiesel
27102035	Fuel oil with a sulphur content exceeding 0.1% by weight but not exceeding 1%, containing biodiesel
27102039	Fuel oil with a sulphur content exceeding 1% by weight, containing biodiesel
27111211	Liquefied Propane of a purity not less than 99 % for use as a power or heating fuel
27111219	Liquefied Propane of a purity not less than 99 % for other purposes
27111291	Liquefied Propane of a purity less than 99 % for undergoing a specific process
27111293	Liquefied Propane of a purity less than 99 % for undergoing a chemical transformation
27111294	Liquefied Propane of a purity exceeding 90% but less than 99%
27111297	Liquefied propane of a purity not exceeding 90%
27111310	Liquefied Butanes for undergoing a specific process
27111330	Liquefied Butanes for undergoing a chemical transformation
27111391	Liquefied Butanes of a purity exceeding 90% but less than 99%
27111397	Liquefied butanes of a purity not exceeding 90%
27111400	Ethylene, propylene, butylenes and butadiene liquefied
27111900	Petroleum gases etc., liquefied
29011000	Acyclic hydrocarbons saturated
29022000	Benzene
29023000	Toluene
29024100	<i>o</i> -Xylene
29024200	<i>m</i> -Xylene
29024300	<i>p</i> -Xylene
29024400	Mixed xylene isomers
29051100	Methanol (methyl alcohol)
38111110	Anti-knock preparations based on tetraethyl-lead

Code	Description
38111190	Anti-knock preparations based on lead compounds other than tetraethyl-lead
38111900	Anti-knock preparations other than based on lead compounds
38119000	Oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils other than anti-knock preparations and other than additives for lubricating oils
38249097	Fatty-acid mono-alkyl esters not included in CN code 382600
38260010	Fatty-acid mono alkyl esters, containing by volume 96,5 % or more of esters (FAMAE)
38260090	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals, other than FAMAE

2.4 CORRESPONDENCES CN CODE - EXCISE PRODUCT

Segment corresponding: CORRESPONDENCE CN CODE - EXCISE PRODUCT

(for user help only – in some cases, the consignor has to give a CN code outside the correspondence)

Code	Description
T200	24022010
T200	24022090
T200	24029000
T300	24021000
T400	24029000
T400	24031100
T400	24031910
T400	24031990
T400	24039100
T500	24029000
T500	24031010
T500	24031090
T500	24039100
T500	24039990

Code	Description
B000	22030001
B000	22030009
B000	22030010
B000	22060039
B000	22060059
B000	22060089
W200	22042106
W200	22042107
W200	22042108
W200	22042109
W200	22042111
W200	22042112
W200	22042113
W200	22042117
W200	22042118
W200	22042119
W200	22042122
W200	22042123
W200	22042124
W200	22042126
W200	22042127
W200	22042128
W200	22042132
W200	22042134
W200	22042136
W200	22042137
W200	22042138
W200	22042142
W200	22042143
W200	22042144
W200	22042146
W200	22042147
W200	22042148

Code	Description
W200	22042162
W200	22042166
W200	22042167
W200	22042168
W200	22042169
W200	22042171
W200	22042174
W200	22042176
W200	22042177
W200	22042178
W200	22042179
W200	22042180
W200	22042181
W200	22042182
W200	22042183
W200	22042184
W200	22042185
W200	22042186
W200	22042187
W200	22042188
W200	22042189
W200	22042190
W200	22042191
W200	22042193
W200	22042194
W200	22042195
W200	22042196
W200	22042197
W200	22042198
W200	22042911
W200	22042912
W200	22042913
W200	22042917

Code	Description
W200	22042918
W200	22042942
W200	22042943
W200	22042944
W200	22042946
W200	22042947
W200	22042948
W200	22042958
W200	22042979
W200	22042980
W200	22042981
W200	22042982
W200	22042983
W200	22042984
W200	22042985
W200	22042986
W200	22042987
W200	22042988
W200	22042989
W200	22042990
W200	22042991
W200	22042993
W200	22042994
W200	22042995
W200	22042996
W200	22042997
W200	22042998
W200	22043010
W200	22043096
W200	22043098
W200	22051010
W200	22059010
W200	22060010

Code	Description
W200	22060051
W200	22060059
W200	22060081
W200	22060089
W300	22041011
W300	22041091
W300	22041093
W300	22041094
W300	22041096
W300	22041098
W300	22042106
W300	22042107
W300	22042108
W300	22042109
W300	22042910
W300	22051010
W300	22059010
W300	22060031
W300	22060039
I000	22042185
I000	22042186
I000	22042187
I000	22042188
I000	22042189
I000	22042190
I000	22042191
I000	22042193
I000	22042194
I000	22042195
I000	22042196
I000	22042197
I000	22042198
I000	22042985

Code	Description
I000	22042986
I000	22042987
I000	22042988
I000	22042989
I000	22042990
I000	22042991
I000	22042993
I000	22042994
I000	22042995
I000	22042996
I000	22042997
I000	22042998
I000	22051010
I000	22051090
I000	22059010
I000	22059090
I000	22060010
I000	22060031
I000	22060039
I000	22060051
I000	22060059
I000	22060081
I000	22060089
S200	22042192
S200	22042193
S200	22042194
S200	22042195
S200	22042196
S200	22042197
S200	22042198
S200	22042992
S200	22042993
S200	22042994

Code	Description
S200	22042995
S200	22042996
S200	22042997
S200	22042998
S200	22051090
S200	22059090
S200	22060010
S200	22060031
S200	22060039
S200	22060051
S200	22060059
S200	22060081
S200	22060089
S200	22082012
S200	22082014
S200	22082026
S200	22082027
S200	22082029
S200	22082040
S200	22082062
S200	22082064
S200	22082086
S200	22082087
S200	22082089
S200	22083011
S200	22083019
S200	22083030
S200	22083041
S200	22083049
S200	22083061
S200	22083069
S200	22083071
S200	22083079

Code	Description
S200	22083082
S200	22083088
S200	22084011
S200	22084031
S200	22084039
S200	22084051
S200	22084091
S200	22084099
S200	22085011
S200	22085019
S200	22085091
S200	22085099
S200	22086011
S200	22086019
S200	22086091
S200	22086099
S200	22087010
S200	22087090
S200	22089011
S200	22089019
S200	22089033
S200	22089038
S200	22089041
S200	22089045
S200	22089048
S200	22089054
S200	22089056
S200	22089069
S200	22089071
S200	22089075
S200	22089077
S200	22089078
S300	22071000

Code	Description
S300	22089091
S300	22089099
S400	22072000
E200	15071010
E200	15079010
E200	15081010
E200	15089010
E200	15091010
E200	15091090
E200	15099000
E200	15100010
E200	15100090
E200	15111010
E200	15119011
E200	15119019
E200	15119091
E200	15121110
E200	15121910
E200	15122110
E200	15122910
E200	15131110
E200	15131911
E200	15131919
E200	15131930
E200	15132110
E200	15132911
E200	15132919
E200	15132930
E200	15141110
E200	15141910
E200	15149110
E200	15149910
E200	15151100

Code	Description
E200	15151910
E200	15152110
E200	15152910
E200	15153090
E200	15155011
E200	15155091
E200	15159011
E200	15159021
E200	15159031
E200	15159040
E200	15159060
E200	15161010
E200	15161090
E200	15162010
E200	15162091
E200	15162095
E200	15171010
E200	15171090
E200	15179010
E200	15179091
E200	15179093
E200	15179099
E200	15180010
E200	15180031
E200	15180039
E300	27071010
E300	27071090
E300	27072010
E300	27072090
E300	27073010
E300	27073090
E300	27075010
E300	27075090

Code	Description
E410	27101231
E410	27101251
E410	27101259
E420	27101231
E420	27101241
E420	27101245
E420	27101249
E430	27101943
E430	27101946
E430	27101947
E430	27101948
E430	27102011
E430	27102015
E430	27102017
E430	27102019
E440	27101943
E440	27101946
E440	27101947
E440	27101948
E440	27102011
E440	27102015
E440	27102017
E440	27102019
E450	27101921
E450	27101925
E460	27101921
E460	27101925
E470	27101962
E470	27101964
E470	27101968
E470	27102031
E470	27102035
E470	27102039

Code	Description
E480	27101221
E480	27101225
E480	27101929
E490	27101211
E490	27101215
E490	27101221
E490	27101225
E490	27101270
E490	27101290
E490	27101911
E490	27101915
E490	27101931
E490	27101935
E490	27101951
E490	27101955
E500	27111211
E500	27111219
E500	27111291
E500	27111293
E500	27111294
E500	27111297
E500	27111310
E500	27111330
E500	27111391
E500	27111397
E500	27111400
E500	27111900
E600	29011000
E700	29022000
E700	29023000
E700	29024100
E700	29024200
E700	29024300

Code	Description
E700	29024400
E800	29051100
E910	38260010
E920	38249097
E920	38260090
E930	38111110
E930	38111190
E930	38111900
E930	38119000

2.5 (12) UNITS OF MEASURE

Segment corresponding: UNIT OF MEASURE

Used in the rule021 in the message IE733.

Unit of measure code	Description
1	Kg
2	Litre (temperature of 15°C)
3	Litre (temperature of 20°C)
4	1000 items
	[Other as necessary]

2.6 EVENTS TYPES

Segment corresponding: EVENT TYPE

Used in the rule084 in the message IE840.

Code	Description
0	Other
1	Accident
2	Goods destroyed
3	Goods stolen

Code	Description
6	Vehicle and goods stolen
7	Transshipment of goods
	[Other as necessary]

2.7 EVIDENCE TYPES

Segment corresponding: EVIDENCE TYPE

Used in the rule076 in the messages IE717, IE840.

Code	Description
0	Other
1	Affidavit
2	Police report
3	Report - other than police
	[Other as necessary]

2.8 HISTORY REFUSAL REASONS

Segment corresponding: HISTORY REFUSAL REASON

Used in the rule094 in the message IE868.

Used in the rule102 in the message IE820.

Code	Description
0	Other
1	Confidential information
2	Information not available
3	Disclosure contrary to the public policy of the state
	[Other as necessary]

2.9 (1) LANGUAGE CODES

Segment corresponding: LANGUAGE CODE

Used in the rule018 in the messages IE704, IE705, IE717, IE721, IE732, IE733, IE770, IE801, IE802, IE813, IE815, IE818, IE825, IE837, IE840, IE867, IE871.

These codes are identical to the codes of the standard ISO 639.1 (Alpha-2 codes) and also used by NCTS.

The list contains only the official EU languages codes.

These codes are extracted from the standard ISO 639.1 (Alpha-2 codes); in addition, two out-of-standard codes have been added to be used in conjunction with a Latin character version of languages using a non-Latin character set, i.e.:

- bt - Bulgarian (Latin character)
- gr - Greek (Latin character)

Code	Description
bg	Bulgarian
bt	Bulgarian (Latin character)
cs	Czech
da	Danish
nl	Dutch
en	English
et	Estonian
fi	Finnish
fr	French
ga	Gaelic
gr	Greek (Latin character)
de	German
el	Greek
hr	Croatian
hu	Hungarian
it	Italian
lv	Latvian
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese
ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish

Code	Description
SV	Swedish

2.10 (3) MEMBER STATES

Segment corresponding: MEMBER STATE

Used in the rule017 in the messages IE701, IE717, IE721, IE742, IE770, IE801, IE815, IE820, IE840, IE861, IE867, IE868, IE869.

Must be identical to the codes of the standard ISO Alpha 2 code¹ (ISO 3166), limited to the Member States, with the following complement:

Greece uses EL instead of GR.

Code	Description
AT	Austria
BE	Belgium
BG	Bulgaria
CY	Cyprus
CZ	Czech Republic
DE	Germany
DK	Denmark
EE	Estonia
EL	Greece
ES	Spain
FI	Finland
FR	France
GB	United Kingdom
HR	Croatia
HU	Hungary
IE	Ireland
IT	Italy
LT	Lithuania
LU	Luxembourg
LV	Latvia

¹ UN/ECE Trade Facilitation Recommendation n° 3, third edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, January 1996, *ECE/TRADE/201*

Code	Description
MT	Malta
NL	Netherlands
PL	Poland
PT	Portugal
RO	Romania
SE	Sweden
SI	Slovenia
SK	Slovakia

2.11 (4) COUNTRY CODES

Segment corresponding: COUNTRY

Must be identical to the codes of the standard ISO Alpha 2 code (ISO 3166).

These codes are also used by NCTS.

Used in the rule051 in the messages IE801 and IE815.

Code	Description
AD	Andorra
AE	United Arab Emirates
AF	Afghanistan
AG	Antigua and Barbuda
AI	Anguilla
AL	Albania
AM	Armenia
AN	Netherlands Antilles
AO	Angola
AQ	Antarctica
AR	Argentina
AS	American Samoa
AT	Austria
AU	Australia
AW	Aruba
AX	ALAND ISLANDS

Code	Description
AZ	Azerbaijan
BA	Bosnia and Herzegovina
BB	Barbados
BD	Bangladesh
BE	Belgium
BF	Burkina Faso
BG	Bulgaria
BH	Bahrain
BI	Burundi
BJ	Benin
BM	Bermuda
BN	Brunei
BO	Bolivia
BR	Brazil
BS	Bahamas
BT	Bhutan
BV	Bouvet island
BW	Botswana
BY	Belarus
BZ	Belize
CA	Canada
CC	Cocos (Keeling) islands
CD	Congo (Dem. Rep.)
CF	Central African Republic
CG	Congo (Republic)
CH	Switzerland
CI	Ivory Coast
CK	Cook islands
CL	Chile
CM	Cameroon
CN	China

Code	Description
CO	Colombia
CR	Costa Rica
CU	Cuba
CV	Cape Verde
CW	Curaçao
CX	Christmas island
CY	Cyprus
CZ	Czech Republic
DE	Germany
DJ	Djibouti
DK	Denmark
DM	Dominica
DO	Dominican Republic
DZ	Algeria
EC	Ecuador
EE	Estonia
EG	Egypt
EH	Western Sahara
ER	Eritrea
ES	Spain
ET	Ethiopia
FI	Finland
FJ	Fiji
FK	Falkland Islands
FM	Federated States of Micronesia
FO	Faroe islands
FR	France
GA	Gabon
GB	United Kingdom
GD	Grenada
GE	Georgia

Code	Description
GF	French Guyana
GH	Ghana
GI	Gibraltar
GL	Greenland
GM	Gambia
GN	Guinea
GP	Guadeloupe
GQ	Equatorial guinea
GR	Greece
GS	South Georgia and South Sandwich Is
GT	Guatemala
GU	Guam
GW	Guinea-Bissau
GY	Guyana
HK	Hong Kong
HM	Heard island and Mcdonald islands
HN	Honduras
HR	Croatia
HT	Haiti
HU	Hungary
ID	Indonesia
IE	Ireland
IL	Israel
IN	India
IO	British Indian Ocean Territory
IQ	Iraq
IR	Iran
IS	Iceland
IT	Italy
JM	Jamaica
JO	Jordan

Code	Description
JP	Japan
KE	Kenya
KG	Kyrgyzstan
KH	Cambodia
KI	Kiribati
KM	Comoros
KN	St Kitts and Nevis
KP	North Korea
KR	South Korea
KW	Kuwait
KY	Cayman islands
KZ	Kazakhstan
LA	Laos
LB	Lebanon
LC	St Lucia
LI	Liechtenstein
LK	Sri Lanka
LR	Liberia
LS	Lesotho
LT	Lithuania
LU	Luxembourg
LV	Latvia
LY	Libya
MA	Morocco
MC	Monaco
MD	Moldova
MG	Madagascar
ME	Montenegro
MH	Marshall islands
MK	Former Yugoslav Republic Macedonia
ML	Mali

Code	Description
MM	Myanmar
MN	Mongolia
MO	Macao
MP	Northern Mariana islands
MQ	Martinique
MR	Mauritania
MS	Montserrat
MT	Malta
MU	Mauritius
MV	Maldives
MW	Malawi
MX	Mexico
MY	Malaysia
MZ	Mozambique
NA	Namibia
NC	New Caledonia and dependencies
NE	Niger
NF	Norfolk island
NG	Nigeria
NI	Nicaragua
NL	Netherlands
NO	Norway
NP	Nepal
NR	Nauru
NU	Niue
NZ	New Zealand
OM	Oman
PA	Panama
PE	Peru
PF	French Polynesia
PG	Papua New Guinea

Code	Description
PH	Philippines
PK	Pakistan
PL	Poland
PM	St Pierre and Miquelon
PN	Pitcairn
PR	Puerto Rico
PS	Occupied Palestinian Territory
PT	Portugal
PW	Palau
PY	Paraguay
QA	Qatar
RE	Reunion
RO	Romania
RS	Serbia
RU	Russia
RW	Rwanda
SA	Saudi Arabia
SB	Solomon islands
SC	Seychelles and dependencies
SD	Sudan
SE	Sweden
SG	Singapore
SH	St Helena and dependencies
SI	Slovenia
SJ	Svalbard and Jan Mayen Islands
SK	Slovakia
SL	Sierra Leone
SM	San Marino
SN	Senegal
SO	Somalia
SR	Suriname

Code	Description
SS	South Sudan
ST	Sao Tome and Principe
SV	El Salvador
SY	Syria
SZ	Swaziland
TC	Turks and Caicos islands
TD	Chad
TF	French Southern territories
TG	Togo
TH	Thailand
TJ	Tajikistan
TK	Tokelau
TL	Timor-Leste
TM	Turkmenistan
TN	Tunisia
TO	Tonga
TR	Turkey
TT	Trinidad and Tobago
TV	Tuvalu
TW	Taiwan
TZ	Tanzania
UA	Ukraine
UG	Uganda
UM	United States Minor Outlying Island
US	United States of America
UY	Uruguay
UZ	Uzbekistan
VA	Vatican City
VC	St Vincent
VE	Venezuela
VG	British Virgin Islands

Code	Description
VI	US Virgin Islands
VN	Vietnam
VU	Vanuatu
WF	Wallis and Futuna Islands
WS	Samoa
XC	Ceuta
XK	Kosovo
XL	Melilla
XS	Serbia
YE	Yemen
YT	Mayotte
ZA	South Africa
ZM	Zambia
ZW	Zimbabwe

2.12 ADMINISTRATIVE COOPERATION ACTIONS

Segment corresponding: ACO_ACTION

Used in the rule101 in the messages IE721 and IE867.

Code	Description
0	Other
2	Administrative control
3	Physical control
4	Confirm entry in trader's records
5	Confirm quantity received
6	Confirm authorisation of trader
7	Confirm the particulars in Box No(s)
11	Confirm identity of the carrier and the number of the vehicle
12	Confirm payment of duty
14	Confirm quantity dispatched
15	Confirm type of goods dispatched

2.13 ADMINISTRATIVE COOPERATION REQUEST REASONS

Segment corresponding: ACO_REQUEST REASON

Used in the rule156 in the message IE721.

Code	Description
0	Other
1	Report of Receipt/Export not returned to consignor
2	Excesses or shortages stated at arrival of good
4	Submission of an e-AD was rejected because the consignee record of SEED did not match - the request is to ask for more information
6	Have goods/quantities specified on e-AD been entered in consignee's stock records?
7	Check that goods have actually left EU (date on which export certified by customs)
8	Placing of goods under a suspensive customs procedure (export warehouse, victualling warehouse, outward processing, ...)
9	Reimbursement of excise duty requested
10	Spot checks

2.14 (9) PACKAGING CODES

Segment corresponding: PACKAGING CODE

United Nations Economic and Social Council - Codes for Passengers, Types of Cargo, Packages and Packaging Materials with complementary codes for package names¹ (equivalent SAD box 31b);

These codes are also used by NCTS.

A particular characteristic is attached to the list to express whether the packages are countable or not.

Each Member State could extract its sub-list and leave the economic operators (consignors) create their own sub-list of the sub-list so that they may easily choose the relevant code at submission of the e-AD. On the contrary, each MSA and economic operator should be ready to receive all codes of the list.

Used in the rule061 in the messages IE801, IE815 and IE825.

Code	Description	Countable
AE	Aerosol	Yes
AM	Ampoule, non protected	Yes
AP	Ampoule, protected	Yes
AT	Atomizer	Yes
BG	Bag	Yes
BL	Bale, compressed	Yes
BN	Bale, non-compressed	Yes
BF	Balloon, non-protected	Yes
BP	Balloon, protected	Yes
BR	Bar	Yes
BA	Barrel	Yes
BZ	Bars, in bundle/bunch/truss	Yes
BK	Basket	Yes
CB	Beer crate	Yes
BI	Bin	Yes
BD	Board	Yes
BY	Board, in bundle/bunch/truss	Yes
BB	Bobbin	Yes

¹ The packaging codes (only those applicable to EMCS) are taken from UN/ECE Trade Facilitation Recommendation n° 21, revision 4, annex 5, adopted by the United Nations Centre for Trade Facilitation and Electronic Business (UN/CEFACT) Geneva, May 2002, ECE/TRADE/309

Code	Description	Countable
BT	Bolt	Yes
BS	Bottle, non-protected, bulbous	Yes
BO	Bottle, non-protected, cylindrical	Yes
BV	Bottle, protected bulbous	Yes
BQ	Bottle, protected cylindrical	Yes
BC	Bottlecrate, bottlerack	Yes
BX	Box	Yes
BJ	Bucket	Yes
VG	Bulk, gas (at 1031 mbar and 15°C)	No
VQ	Bulk, liquefied gas(abn.temp/press)	No
VL	Bulk, liquid	No
VY	Bulk, solid, fine (powders)	No
VR	Bulk, solid, granular (grains)	No
VO	Bulk, solid, large (nodules)	No
BH	Bunch	Yes
BE	Bundle	Yes
BU	Butt	Yes
CG	Cage	Yes
CX	Can, cylindrical	Yes
CA	Can, rectangular	Yes
CI	Canister	Yes
CZ	Canvas	Yes
CO	Carboy, non-protected	Yes
CP	Carboy, protected	Yes
CT	Carton	Yes
CS	Case	Yes
CK	Cask	Yes
CH	Chest	Yes
CC	Churn	Yes
CF	Coffer	Yes
CJ	Coffin	Yes

Code	Description	Countable
CL	Coil	Yes
CV	Cover	Yes
CR	Crate	Yes
CE	Creel	Yes
CU	Cup	Yes
CY	Cylinder	Yes
DJ	Demijohn, non-protected	Yes
DP	Demijohn, protected	Yes
DR	Drum	Yes
EN	Envelope	Yes
FP	Filmpack	Yes
FI	Firkin	Yes
FL	Flask	Yes
FO	Footlocker	Yes
FR	Frame	Yes
FD	Framed crate	Yes
FC	Fruit crate	Yes
GB	Gas bottle	Yes
GI	Girder	Yes
GZ	Girders, in bundle/bunch/truss	Yes
HR	Hamper	Yes
HG	Hogshead	Yes
IN	Ingot	Yes
IZ	Ingots, in bundle/bunch/truss	Yes
JR	Jar	Yes
JY	Jerrican, cylindrical	Yes
JC	Jerrican, rectangular	Yes
JG	Jug	Yes
JT	Jutebag	Yes
KG	Keg	Yes
LG	Log	Yes

Code	Description	Countable
LZ	Logs, in bundle/ bunch/truss	Yes
MT	Mat	Yes
MX	Match box	Yes
MC	Milk crate	Yes
MB	Multiply bag	Yes
MS	Multiwall sack	Yes
NS	Nest	Yes
NT	Net	Yes
PK	Package	Yes
PA	Packet	Yes
PL	Pail	Yes
PX	Pallet	Yes
PC	Parcel	Yes
PI	Pipe	Yes
PZ	Pipes/Planks, in bundle/bunch/truss	Yes
PH	Pitcher	Yes
PN	Plank	Yes
PG	Plate	Yes
PY	Plates, in bundle/bunch/truss	Yes
PT	Pot	Yes
PO	Pouch	Yes
RT	Rednet	Yes
RL	Reel	Yes
RG	Ring	Yes
RD	Rod	Yes
RZ	Rods, in bundle/bunch/truss	Yes
RO	Roll	Yes
SH	Sachet	Yes
SA	Sack	Yes
SE	Sea-chest	Yes
SC	Shallow crate	Yes

Code	Description	Countable
ST	Sheet	Yes
SM	Sheetmetal	Yes
SZ	Sheets, in bundle/bunch/truss	Yes
SW	Shrinkwrapped	Yes
SK	Skeleton case	Yes
SL	Slipsheet	Yes
SD	Spindle	Yes
SU	Suitcase	Yes
TY	Tank, cylindrical	Yes
TK	Tank, rectangular	Yes
TC	Tea-chest	Yes
TN	Tin	Yes
PU	Tray/Tray pack	Yes
TR	Trunk	Yes
TS	Truss	Yes
TB	Tub	Yes
TU	Tube	Yes
TD	Tube, collapsible/Collapsible tube	Yes
TZ	Tubes, in bundle/ bunch/truss	Yes
TO	Tun	Yes
NE	Unpacked or unpackaged	No
VP	Vacuum-packed	Yes
VA	Vat	Yes
VI	Vial	Yes
WB	Wickerbottle	Yes

2.15 REASONS FOR UNSATISFACTORY RECEIPT OR CONTROL REPORT

Segment corresponding: UNSATISFACTORY REASON

Used in the rule154 in the messages IE717 and IE818.

Code	Description
0	Other
1	Excess
2	Shortage
3	Goods damaged
4	Broken seal
5	Reported by ECS
7	Quantity higher than the one on the temporary authorisation
	[Other as necessary]

2.16 REASONS FOR INTERRUPTION

Segment corresponding: REASON FOR INTERRUPTION

Used in the rule168 in the messages IE807.

Code	Description
0	Other
1	Fraud suspected
2	Goods destroyed
3	Goods lost or stolen
4	Interruption requested at control
	[Other as necessary]

2.17 (7) TRANSPORT MODES

Segment corresponding: TRANSPORT MODE

Used in the rule056 in the messages IE801 and IE815.

Code	Description
0	Other
1	Sea Transport
2	Rail transport
3	Road transport

Code	Description
4	Air transport
5	Postal consignment
7	Fixed transport installations
8	Inland waterway transport

2.18 (8) TRANSPORT UNITS

Segment corresponding: TRANSPORT UNIT

Used in the rule057 in the messages IE717, IE801, IE813, IE815 and IE825.

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor
5	Fixed transport installations
	[Other as necessary]

2.19 WINE-GROWING ZONES

Segment corresponding: WINE-GROWING ZONE

Used in the rule064 in the messages IE801 and IE815.

The descriptions of the zones are given in Annex IX to [Regulation \(EC\) No 479/2008](#).

Code	Description
1	A
2	B
3	CI
4	CII
5	CIII(a)
6	CIII(b)

2.20 WINE OPERATION CODES

Segment corresponding: WINE OPERATION

Used in the rule065 in the messages IE801 and IE815.

Code	Description
0	The product has undergone none of the following operations
1	The product has been enriched
2	The product has been acidified
3	The product has been de-acidified
4	The product has been sweetened
5	The product has been fortified for distillation
6	A product originating in a geographical unit other than that indicated in the description has been added to the product
7	A product obtained from a vine variety other than that indicated in the description has been added to the product
8	A product harvested during a year other than that indicated in the description has been added to the product
9	The product has been made using oak chips
10	The product has been made on the basis of experimental use of a new oenological practice
11	The product has been partially de-alcoholised
12	Other operations

“The descriptions refer to special rules 1.4(b) in Annex VIB to [Regulation \(EC\) No 436/2009](#).

2.21 REASONS FOR DELAYED RESULT

Segment corresponding: REASON FOR DELAYED RESULT

Used in the rule075 in the messages IE868.

Code	Description
1	Information not available
2	Confidential information
3	Ongoing investigation
	[Other as necessary]

2.22 (10) CANCELLATION REASONS

Segment corresponding: CANCELLATION REASON

Used in the rule169 in the messages IE810.

Code	Description
0	Other
1	Typing error
2	Commercial transaction interrupted
3	Duplicate e-AD
4	The movement has not begun at the date of dispatch
	[Other as necessary]

2.23 ALERT OR REJECTION OF E-AD REASONS

Segment corresponding: ALERT OR REJECTION OF E-AD REASON

Used in the rule153 in the message IE819.

Code	Description
0	Other
1	The received e-AD does not concern the recipient
2	The excise product(s) does(do) not match with the order
3	The quantity(ies) does(do) not match with the order
	[Other as necessary]

2.24 DELAY EXPLANATIONS

Segment corresponding: DELAY EXPLANATION

Used in the rule067 in the messages IE837.

Code	Description
0	Other
1	Cancelled commercial transaction
2	Pending commercial transaction
3	Ongoing investigation by officials
4	Bad weather conditions
5	Strike
6	Accident
	[Other as necessary]

2.25 EVENT SUBMITTING PERSONS

Segment corresponding: EVENT SUBMITTING PERSON

Used in rule099 in the message IE840.

Code	Description
0	Other
1	Consignor
2	Consignee
3	Transporter
4	Excise Officer
5	Other official
	[Other as necessary]

2.26 ADMINISTRATIVE COOPERATION ACTION NOT POSSIBLE REASONS

Segment corresponding: ACO_ACTION NOT POSSIBLE REASON

Used in the rule163 in the message IE867.

Code	Description
0	Other
1	Missing information
2	Confidential information
3	Missing time
	[Other as necessary]

2.27 COMMON REQUEST REJECTION REASONS

Segment corresponding: COMMON REQUEST REJECTION REASON

Used in the rule161 in the message IE702.

Code	Description
2	No e-AD(s) retrieved matching selection criteria
3	Reference data not available
4	Excise Office List not available
5	SEED data not available
6	Statistics not available
7	Unknown requested data
8	Increment number out of range
	[Other as necessary]

3 Structure of Reference Numbers

3.1 Office Reference Number

Field	Content	Field type	Examples
1	Identifier of the MS to which the Office belongs	Alphabetic 2	IT
2	National number of the Customs Office	Alphanumeric 6	0830AB

Field 1 is taken from the list of <COUNTRY CODES> (in [Annex II code list 3](#)) of the Member States.

Field 2 has to be freely filled with a 6 character alphanumeric code. The 6 characters allow MSAs, where necessary, to define a hierarchy of customs offices (COL).

3.2 Trader Excise Number / Tax Warehouse Reference

Field	Content	Field type	Examples
1	Identifier of the MS where the economic operator or tax warehouse is registered	Alphabetic 2	PL
2	Nationally assigned, unique code	Alphanumeric 11	2005764CL78

Field 1 is taken from the list of <MEMBER STATES> ([Annex II code list 3](#)).

Field 2 must be filled with a unique identifier for the Excise registered operator (authorised warehouse keeper, registered consignee and registered consignor) or for the tax warehouse. The way this value is assigned falls under the MSAs' responsibility, but each Excise registered operator (authorised warehouse keeper, registered consignee and registered consignor) and each tax warehouse must have a unique number.

3.3 Temporary Authorisation Reference

Field	Content	Field type	Examples
1	Identifier of the MS where the temporary authorisation reference is registered.	Alphabetic 2	PL
2	Nationally assigned, unique code	Alphanumeric 11	2005764CL78

The format of the temporary authorisation reference is the same as the format of the trader excise number.

3.4 (2) Administrative Reference Code (ARC)

Field	Content	Field type	Examples
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD was initially submitted	Alphabetic 2	ES
3	Nationally assigned, unique code	Alphanumeric 16 (<i>digits and capital letters</i>)	7R19YTE17U IC8J45
4	Check Digit	Numeric 1	9

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

Field 2 is taken from the list of <MEMBER STATES> (in [Annex II code list 3](#))

Field 3 must be filled with a unique identifier per EMCS movement. The way this field is used is under MSAs' responsibility, but each EMCS movement must have a unique number.

Field 4 gives the Check Digit for the whole ARC (see chapter 0), that will help detect an error when keying the ARC.

3.5 Event Report Number / Control Report Reference

Field	Content	Field type	Examples
1	Identifier of the MS where the report was initially submitted	Alphabetic 2	ES
2	Nationally assigned, unique code	Alphanumeric 13	2005YTE17UI C2
3	Check Digit	Numeric 1	9

Field 1 is taken from the list of <MEMBER STATES> (in [Annex II code list 3](#)).

Field 2 must be filled with a unique identifier per report. The way this field is used is under MSAs' responsibility, but each report must have a unique number. It is possible, but not mandatory, that it contains the year when the report was initially submitted (as suggested in the example).

Field 3 gives the Check Digit (see chapter 0) for the whole identifier, that will help detect an error when keying this identifier.

3.6 Follow Up Correlation ID / MV Correlation ID

Field	Content	Field type	Examples
1	Year	Numeric 2	05
2	Identifier of the MS where the message was initially submitted	Alphabetic 2	ES
3	Free nationally assigned, code	Alphanumeric 21	ARC
4	Complement	Alphanumeric 3	123

Field 1 is last two digits of year.

Field 2 is taken from the list of <MEMBER STATES> (in [Annex II code list 3](#))

Field 3 must be filled with a nationally assigned identifier. In certain case, for the Follow Up Correlation ID it can be an ARC.

Field 4 gives a complement to field 3 to make together a unique identifier (for example, in the case of Follow Up Correlation ID where several follow-up messages deals with the same ARC.)

4 Calculation of the Check Digit

The ARC, Event Report Number and Control Report Reference have a Check Digit suffix that helps detect an error when keying the corresponding number. The algorithm for producing the Check Digit suffix is based on the ISO 6346 algorithm and is similar to the one used in NCTS for the calculation of the Check Digit in the MRN and GRN numbers.

4.1 Description of the Algorithm

Having a number with N digits with A_N the leftmost digit of the number and A_1 the right most digit, the Check Digit Ch is calculated as follows:

$$\text{Ch} = \text{Remainder}((W(A_N) * 2^0 + W(A_{N-1}) * 2^1 + W(A_{N-2}) * 2^2 + \dots + W(A_2) * 2^{N-1} + W(A_1) * 2^{N-1}) / 11)$$

Where $W(A_N)$ is found from the following table:

A_N	$W(A_N)$	A_N	$W(A_N)$	A_N	$W(A_N)$	A_N	$W(A_N)$
0	0	A	10	K	21	U	32
1	1	B	12	L	23	V	34
2	2	C	13	M	24	W	35
3	3	D	14	N	25	X	36
4	4	E	15	O	26	Y	37
5	5	F	16	P	27	Z	38
6	6	G	17	Q	28		
7	7	H	18	R	29		
8	8	I	19	S	30		
9	9	J	20	T	31		

Note : The resulted Check Digit takes values from 1 to 10. In the case the Check Digit is 10 it is converted to 0.

Example : The Check Digit of the number “D537Q7” (N=6) is calculated as follows:

$$\begin{aligned}
 \text{Ch} &= \text{Remainder}((14 * 2^0 + 5 * 2^1 + 3 * 2^2 + 7 * 2^3 + 28 * 2^4 + 7 * 2^5) / 11) \\
 &= \text{Remainder}((14 * 1 + 5 * 2 + 3 * 4 + 7 * 8 + 28 * 16 + 7 * 32) / 11) \\
 &= \text{Remainder}((14 + 10 + 12 + 56 + 448 + 224) / 11) \\
 &= \text{Remainder}(764 / 11) \\
 &= 5
 \end{aligned}$$

After the addition of the Check Digit the resulting number is “D537Q75”

In the case of the ARC the leftmost 20 digits are used for the calculation of the Check Digit which is added at the end of the ARC (right most digit) resulting in a 21 digits long ARC.

In the case of the Event Report Number/Control Report Reference the leftmost 15 digits are used for the calculation of the Check Digit which is added at the end of the Event Report Number/Control Report Reference (right most digit) resulting in a 16 digits long Event Report Number/Control Report Reference.

(5) CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Member State (see [Code list 3](#)) followed by a 6-digit alphanumeric national number, example IT0830AB.

For the Customs Office List click on link

http://ec.europa.eu/taxation_customs/dds2/col/col_search_home.jsp?Lang=en

For an Excise Office reference number contact the local excise office or the EMCS National Help desk at emcsnsd@revenue.ie

(6) GUARANTOR TYPE CODE:

Code	Description
1	Consignor
2	Transporter
3	Owner of the Excise products
4	Consignee
5	No guarantee is provided according to Article 18.4(b) of 2008/118/EC
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

1. ANNEX III: BUSINESS RULES

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 directive 2008 118 ec , 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	It is obligatory that the operator role code of at least one operator role that is included in the trader authorisation,	UC-201-210 UC-205-210

	IE825	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-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 export role, if the destination type code of the draft message is Destination-export.	UC-201-210 UC-244-310 UC-205-210 UC-236-210
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	UC-206-210

		draft report of receipt corresponds to the same excise product code as in the ead.	
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 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.	UC-207-210
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	UC-236-210

		splitting excise products category parameters of the reference data in seed.	
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 draft splitting operation is Unknown destination, if the destination type code of the ead is Unknown destination.	UC-236-210
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	UC-244-330 UC-243-510

		goods item that is included in the export message.	
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 record unique reference of the same body ead and the administrative reference code that are included in the ead.	UC-244-330
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

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

BR #	IE	BR Description	Associated EBP in FESS
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	UC-206-210

		movement (ARC)	
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>: 3 The nature of goods must belong to the categories and/or products allowed for the (new) consignee. 4 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"> The Tax Warehouse Reference (Excise Number) of the (new) place of delivery must be valid; The link (manages or uses) between (new) consignee and (new) place of delivery must be valid; The nature of goods must belong to the categories and/or products allowed for the (new) tax warehouse of delivery. 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	When the <(CHANGED) DESTINATION.Destination Type Code = 4 Destination - Direct delivery>:	UC-201-210 UC-205-210

	IE825	<ul style="list-style-type: none"> The (new) consignee must be allowed to practise direct delivery; The nature of goods must belong to the categories and/or products allowed for the consignee. <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	UC-236-210
BR14	IE813, IE815 IE825	<p>The (new) journey time must be less than the maximum duration allowed (common system parameter).</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
BR16	IE815	<p>When <(DELIVERY PLACE) TRADER> is absent (destination data are left empty as per Article 15(6) of Directive 92/12/EEC):</p> <ul style="list-style-type: none"> The goods must be energy products; The transport mode must be either sea or inland waterway. 	UC-201-210
BR17	IE815 IE813 IE825	<p>When <Destination Type Code = 3: Destination - Temporary registered consignee></p> <ul style="list-style-type: none"> The consignor must be the same as registered in temporary authorisation; The temporary authorization must be valid; The product codes of the e-AD must conform to the temporary authorization. <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.I.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	When <(DELIVERY PLACE) TRADER> is absent	UC-201-210

	IE825	<p>(destination data are left empty as per Article 15(6) of Directive 92/12/EEC):</p> <ul style="list-style-type: none"> The consignor must be allowed to leave these fields empty <p>Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.</p>	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"> Submission Message Type is "Standard submission" Destination Type Code is "6 = Destination – Export". <p>In addition the only acceptable state of the concerned excise movement(s) is "Accepted".</p>	UC-243-510
BR25	IE801	<p>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:</p> <ol style="list-style-type: none"> 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. The net mass in GOODS ITEM must be equal to the net mass in e-AD BODY (allow a configurable tolerance). The cross-check of CN codes between the export (IE501/IE515) and the e-AD (IE801) must pass successfully. 	UC-243-510 UC-244-330
BR26	IE801	<p>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.</p>	UC-243-510 UC-244-330
BR27	IE818	<p>Upon the exit results from ECS (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:</p> <ul style="list-style-type: none"> 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). The Global Conclusion of Receipt and the date of arrival of the Excise products are set according to the following table: 	UC-246-310

		<table><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><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><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">• 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">i) Unsatisfactory Reason code: always “Reported by ECS”;ii) Complementary information: copied from IE518/RESULTS of CONTROL/Description;iii) Complementary information_LNG: copied from IE518/RESULTS OF CONTROL/Description_LNG;	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	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	
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																
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	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. Note: In the case of an IE825 the BR is validated for all the downstream e-ADs.	UC-201-210 UC-236-210															
BR29	IE810, IE815, IE813, IE818 IE825 IE717 IE807	All reference data and Customs/Excise offices must be active at the time of validation. Exceptionally, when the excise product is S500 (in the IE815,IE801 and IE825 messages), the <(BODY) E-AD.CN Code> may not be in the business code list <CN CODES>. Note: In the case of an IE825 the BR must be validated for all the downstream e-ADs.	FESS APPENDIX D, Section 1.3 UC-201-210 UC236-210 UC303-210															
BR30	IE818	The shortages are evaluated and recorded as follows: <ul style="list-style-type: none">• for each GOODS ITEM of IE501 that contains a	UC-246-310															

		<p>PREVIOUS ADMINISTRATIVE REFERENCES data group where the Document type is "AAD":</p> <ul style="list-style-type: none"> • 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; • get the possible corresponding GOODS ITEM data group of IE518; • if there is no such GOODS ITEM data group or if the field Net mass (box 38) is missing, there is no shortage for that particular e-AD body data group; • else, evaluate the shortage as follows: $\text{shortage} = \text{quantity (IE801)} * (\text{net weight (IE801)} - \text{net mass (IE518)}) / \text{net weight (IE801)}.$ • consider each concerned e-AD and review its e-AD body data groups: <ul style="list-style-type: none"> • 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"> • copy the Body Record Unique Reference; • if the result is positive, this is a shortage: <ul style="list-style-type: none"> • set the indicator of Shortage or Excess to "S"; • include the evaluated shortage in Observed Shortage or Excess; • 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"> • Set the indicator of Shortage or Excess to "E;" • Include the evaluated excess in Observed Shortage or Excess; • copy the Excise Product Code from IE801. <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"> • Data item Body Record Unique Reference; • Data item Excise Product Code; • Data group UNSATISFACTORY REASON. 	
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BR31	IE518	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 <GOODS ITEM.PREVIOUS ADMINISTRATIVE REFERENCES. Previous Document Reference> for which the Previous Document Type is “AAD” is in the “Exporting” state.	UC-246-310
BR32	IE815	The excise number of the consignor must be valid. Additionally: <ul style="list-style-type: none"> • when the Origin Type Code is “1: Origin - Tax warehouse” then the consignor must be an authorised warehouse keeper; • when the Origin Type Code is “2: Origin – Import” then the consignor must be a registered consignor. 	UC-201-210
BR33	IE815	When the Origin Type Code is “1: Origin - Tax warehouse”: <ul style="list-style-type: none"> • The Tax Warehouse Reference (Excise Number) of the place of dispatch must be valid; • The link (manages or uses) between consignor and place of dispatch must be valid; • The nature of goods must belong to the categories and/or products allowed for the tax warehouse of dispatch. 	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	The association between the Excise Number of the Consignor and the Excise Office must be valid. Note: In the case of an IE825 the BR must be validated for all the downstream e-ADs.	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	When a movement transitions from international (MSA of Dispatch <> MSA of Destination) to national (MSA of Dispatch = MSA of Destination) then: <ul style="list-style-type: none"> • The <Origin Type Code> must be “1: Origin - Tax warehouse”; • The <Destination Type Code must be “1: Destination 	NA

		<ul style="list-style-type: none"> - Tax warehouse”; • The Consignee (excise number) must be the same as the Consignor (excise number); <p>The Place of Delivery (Tax Warehouse Reference) must be the same as the Place of Dispatch (Tax Warehouse Reference).</p>	
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 <Destination Type Code> 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"> • “1: Destination - Tax warehouse”; • “2: Destination - Registered consignee”; • “3: Destination - Temporary registered consignee”; • “4: Destination - Direct delivery”; • “5: Destination - Exempted organization”. 	UC-206-210, UC-246-310
BR47	IE818	<p>When <Destination Type Code> is one among the:</p> <ul style="list-style-type: none"> • “1: Destination - Tax warehouse”; • “2: Destination - Registered consignee”; • “3: Destination - Temporary registered consignee”; • “4: Destination - Direct delivery”; • “5: Destination - Exempted organization”. <p>then, the value of the <REPORT OF RECEIPT.Global conclusion of receipt> 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 splitting (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"> • No product must have been added in any of the downstream e-ADs; • 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). <p>Note: The BR is validated for all the downstream e-ADs</p>	UC-236-210
BR52	IE825	If the destination of the upstream e-AD is known (destination fields are not empty as per Article 15(6) of	UC-236-110

		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). Note: The BR must be validated for all the downstream e-ADs																					
BR53	IE825	If destination fields are left (as per Article 15(6) of Directive 92/12/EEC): <ul style="list-style-type: none">• The upstream e-AD must have an empty destination (as per Article 15(6) of Directive 92/12/EEC);• The transport mode must be either sea or inland waterway;• the goods must be subject to splitting according to the applicable common system parameter Note: The BR must be validated for all the downstream e-ADs.	UC-236-210																				
BR54	IE825	<table><tr><td colspan="2">A downstream e-AD must be created for each <E-AD Split Details> occurrence (Up to 9 new e-ADs) as per the following table.</td></tr><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: <input type="checkbox"/> Local Reference Number as given for</td></tr></table>	A downstream e-AD must be created for each <E-AD Split Details> occurrence (Up to 9 new e-ADs) as per the following 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: <input type="checkbox"/> Local Reference Number as given for	UC-236-210 UC-236-220
A downstream e-AD must be created for each <E-AD Split Details> occurrence (Up to 9 new e-ADs) as per the following 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: <input type="checkbox"/> Local Reference Number as given for																						

			<p>each downstream e-AD in IE825;</p> <p><input type="checkbox"/> Upstream ARC is copied from <E-AD Splitting> in the IE825.</p>	
		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)	
		TRADER Guarantor	Upstream e-AD (latest IE801/IE813)	
		E-AD Header	<p><input type="checkbox"/> <Sequence Number>: set to 1;</p> <p><input type="checkbox"/> Date and Time of Validation of Update>: Date and time of IE825 validation;</p> <p><input type="checkbox"/> <Destination Type Code>: As given for each downstream e-AD in IE825 (<CHANGED Destination>);</p> <p><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;</p> <p><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;</p>	
		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	As given for each downstream e-AD in	

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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) TRADER.TraderID> in the e-AD for the same ARC and sequence number (as in the IE871).	NA
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	UC-305-110

		<p>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:</p> <ul style="list-style-type: none"> has the same control report reference: <IE717.(HEADER) CONTROL REPORT.Control Report Reference> = <IE807.(REFERENCE) CONTROL REPORT.Control Report Reference>; <p>AND</p> <ul style="list-style-type: none"> refers to the e-AD to be stopped: <IE717.(HEADER) CONTROL REPORT.Administrative Reference Code> = <IE807.HEADER.Administrative Reference Code>. 	
BR75	IE807	<p>If the <IE807.(REFERENCE) EVENT REPORT.Event Report Number> 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"> has the same event report number: <IE840.(HEADER) EVENT REPORT.Event Report Number> = <IE807.(REFERENCE) EVENT REPORT.Event Report Number>; <p>AND</p> <ul style="list-style-type: none"> refers to the e-AD to be stopped: <IE840.(HEADER) EVENT REPORT.Administrative Reference Code> = <IE807.HEADER.Administrative Reference Code>. 	UC-305-110
BR76	IE829	<p>For each concerned excise movement (<EXCISE MOVEMENT e-AD.ARC>) there must be a corresponding e-AD (IE801) in the system with:</p> <ul style="list-style-type: none"> Submission Message Type is "Standard submission" Destination Type Code is "6 = Destination – Export". <p>In addition the state of all concerned excise movement(s) (<EXCISE MOVEMENT e-AD.ARC>) must be "Exporting".</p>	NA
BR77	IE717	<p>If the <(BODY) CONTROL 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).</p>	NA
BR79	IE815	<p>When the <Submission Message Type> 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 <IE861.(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)</p>	UC-213-110

		<p>which:</p> <ul style="list-style-type: none"> has the same control report reference: <IE717.(HEADER) CONTROL REPORT.Control Report Reference> = <IE861.(REFERENCE) CONTROL REPORT.Control Report Reference>; <p>AND</p> <ul style="list-style-type: none"> refers to the concerned e-AD: <IE717.(HEADER) CONTROL REPORT.Administrative Reference Code> = <IE861.EXCISE MOVEMENT E-AD.Administrative Reference Code>. 	
BR85	IE861	<p>If the <IE861.(REFERENCE) EVENT REPORT.Event Report Number> 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"> has the same event report number: <IE840.(HEADER) EVENT REPORT.Event Report Number> = <IE861.(REFERENCE) EVENT REPORT.Event Report Number>; <p>AND</p> <ul style="list-style-type: none"> refers to the concerned e-AD: <IE840.(HEADER) EVENT REPORT.Administrative Reference Code> = <IE861.EXCISE MOVEMENT E-AD.Administrative Reference Code>. 	UC-213-110
BR86	IE867	<p>If the <IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT. 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:</p> <ul style="list-style-type: none"> has the same control report reference: <IE717.(HEADER) CONTROL REPORT.Control Report Reference> = <IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT. Control Report Reference>; <p>AND</p> <ul style="list-style-type: none"> refers to the concerned e-AD: <IE717.(HEADER) CONTROL REPORT.Administrative Reference Code> = <IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT.Administrative Reference Code>, in case the <IE867.(ADMINISTRATIVE COOPERATION) ACTION RESULT.Administrative Reference Code> is filled. 	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"> <thead> <tr> <th>Message Type</th><th>Economic Operator Type</th><th>Identification</th></tr> </thead> <tbody> <tr> <td>IE810/IE813/IE815/IE825</td><td>Consignor</td><td>Trader Excise Number</td></tr> <tr> <td>IE818/IE819</td><td>Consignee</td><td>Trader Identification</td></tr> <tr> <td>IE837/IE871</td><td>Consignor/Consignee</td><td>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	<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>												

	IE807	
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"> • Guarantee exists for the specific Consignor. • Guarantee end date not expired.
NBR07	IE815 IE813 IE825	The description of the codes must not be reserved (ref. DDNEA for EMCS Phase 3, Appendix B).

NOTES