DG Taxation and Customs Union

Excise Information Systems

Explanatory Meeting
Albania and North Macedonia 3 – 4 June

6 June 2019

European Commission

These slides accompany the explanation of the acquis to Albania and North Macedonia and can only be used for that purpose. Their content is subject to further development of the acquis and interpretation by the Court of Justice of the European Union.

The Excise Information Systems

Distributed Trans-European System

- **EMCS (Excise Movement and Control System)**
  - *Real-time (and archived) information on excise movements under duty suspension and*
  - *Administrative cooperation exchange on duty suspension, duty paid movements and non-documented excise shipments.*

***Note 1**: all movements are covered by guarantee but guarantee surveillance is not part of EMCS.*

***Note 2**: intra-EU cross-border movements of excise goods already released for consumption (duty paid B2B movements) will be integrated in EMCS Phase 4.0. The automation of these procedures will be operational as of 13/02/2022.*

The Excise Information Systems

Centralized Trans-European System

- **SEED (System for the Exchange of Excise Data)**

  State (and history) of authorised traders and reference data.

The supporting Excise information Applications

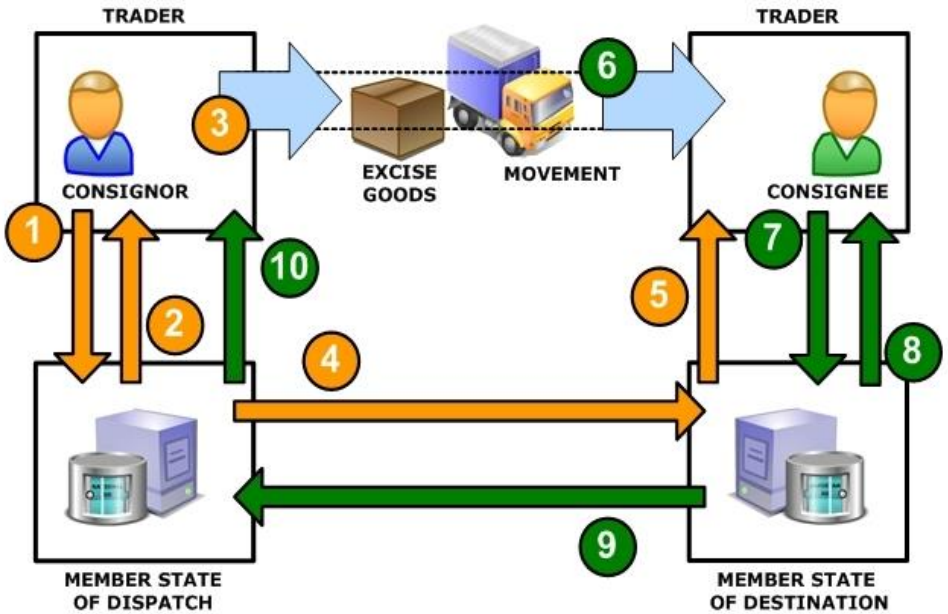
- **SEED-On-Europa**
  Publicly accessible online check of current excise authorisations.

- **ARC Follow-up**
  Publicly accessible online check of EMCS movements state.

- **CS/MISE (Central Services Management Information System for Excise)**
  Real-time monitoring of the EMCS movements, reporting statistics and unavailability information.

- **CTA (Conformance Testing Application)**
  Supports the conformance testing campaigns of EMCS national applications.

EMCS Core business typical flow



1. *The Consignor submits a draft e-AD*
2. *The Member State of Dispatch automatically validates and sends back the e-AD to the Consignor, this is an instantaneous step, matter of a few seconds*
3. *The Consignor dispatches the excise goods*
4. *The Member State of Dispatch transmits the e-AD to the Member State of Destination*
5. *The Member State of Destination forwards the e-AD to the Consignee*
6. *The excise goods arrive at destination*
7. *The Consignee submits a Report of Receipt*
8. *The Member State of Destination automatically validates the Report of Receipt and sends it back to the Consignee*
9. *The Member State of Destination automatically transmits the Report of Receipt to the Member State of Dispatch*
10. *The Member State of Dispatch automatically forwards the Report of receipt to the Consignor*

EMCS Core Business

Control of movement of excise goods between two traders

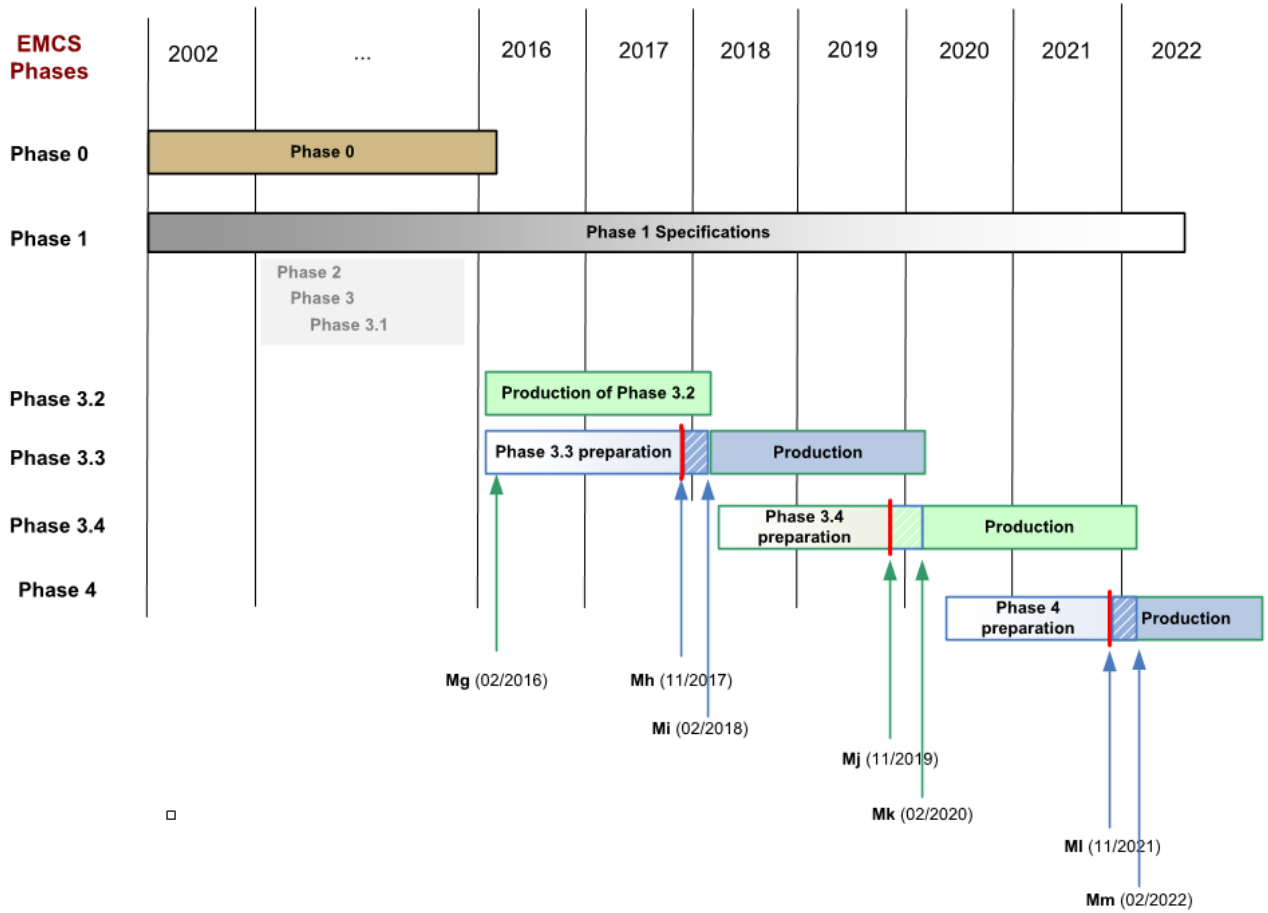
- Successive states of electronic Administrative Document (e-AD), from issuance by the consignor to acknowledgement of receipt by the consignee.
- e-AD electronically submitted by the consignor and validated by the Member State of dispatch.
- Excise numbers of the consignor and the consignee matched against a European register of operators (SEED).
- e-AD transmitted to MS of destination, which forwards it to the consignee.
- e-AD can be cancelled or updated under certain conditions.
- Upon reception of the goods, the consignee submits an electronic "Report of Receipt", on which possible anomalies including shortages or excesses can be mentioned.

EMCS Follow up and Administrative cooperation

Control of movement related information between Member State Administrations regarding all type of harmonized excise goods.

- Submission of an event report.
- Control and submission of the control report.
- Interruption of a movement.
- Risk assessment.
- Administrative cooperation - spontaneous information, request for assistance and deadline for results.
- Request for history information and deadline for history request.

Master Plan


EMCS Phases
2002
...
2016
2017
2018
2019
2020
2021
2022
Phase 0
Phase 0
Phase 1
Phase 1 Specifications
Phase 2
Phase 3
Phase 3.1
Phase 3.2
Production of Phase 3.2
Phase 3.3
Phase 3.3 preparation
Production
Phase 3.4
Phase 3.4 preparation
Production
Phase 4
Phase 4 preparation
Production
Mg (02/2016)
Mh (11/2017)
Mi (02/2018)
Mj (11/2019)
Mk (02/2020)
Ml (11/2021)
Mm (02/2022)

Contacts

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