

EMCS – guide to completing an electronic Administrative Document (eAD) - revised March 2011

Note that the information below is a guide only and includes a comparison to the Administrative Accompanying Document (AAD). Completion of the relevant fields on the eAD should be made with reference to EMCS documentation/legislation.

Field Format

This shows the type of character and the maximum number of characters allowed.

- a = alphabetic (eg. a2 means 2 alphabetic characters, a..35 means up to 35 alphabetic characters)
- n = numeric (eg. n2 means 2 numeric characters, n..20 means up to 20 numeric characters, n3.2 means numeric to two decimal places eg 123.45)
- an = alpha/numeric combination

Required Field

- R = required
- C = conditional
- O = optional
- D = dependent

eAD Field		eAD Field Name	Completion Note	AAD equivalent	Required Field
Ref	Format				
1		eAD Header			R
a	n1	Destination Type Code	Select the destination type from the following list: 1 - Tax Warehouse 2 - Registered Consignee (where the place of delivery is the Registered Consignee's registered premises) 3 - Temporary Registered Consignee 4 - Direct Delivery (for movements where the place of delivery is not the consignee's registered premises) 5 - Exempted Organisation 6 - Export (outside the EU) 8 - Unknown destination (for movements of energy products by sea or inland waterways where the consignee is definitely not known at the time of dispatch)	New	R
b	an3	Journey time	You must enter the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two digit number, for example H12, D04. The maximum journey time in hours is 24, the maximum journey time in days is 92	Box 17	R
c	n1	Transport Arrangement	Select the person responsible for arranging the first transport from the following list: 1 - Consignor 2 - Consignee 3 - Owner of Goods 4 - Other	New	R

2		Consignor			R
<i>a</i>	an13	Trader Excise Number	You must enter the 13 digit Excise ID of the Authorised Warehousekeeper or the Registered Consignor dispatching the movement.	Box 2	R
<i>b</i>	an..182	Trader Name	You must enter the full company name of the dispatching Authorised Warehousekeeper or Registered Consignor.	Box 1	R
<i>d</i>	an..11	Street Number	You must enter the full address of the registered premises of the dispatching Authorised Warehousekeeper or Registered Consignor.	Box 1	O
<i>c</i>	an..65	Street Name		Box 1	R
<i>f</i>	an..50	City		Box 1	R
<i>e</i>	an..10	Postcode		Box 1	R
3		Place of Dispatch	<p>Complete either:</p> <ul style="list-style-type: none"> - <i>data group 3 (if the movement is being dispatched from a Tax Warehouse), or</i> - <i>data group 4 (if the movement is being dispatched from a place of importation i.e. a port, an airport or a place where goods leave a customs suspensive regime)</i> 		C
<i>a</i>	an13	Tax Warehouse Reference	In the case of a movement dispatched by an Authorised Warehousekeeper, you must enter the 13 digit Excise ID of the Tax Warehouse of dispatch.	New	R
<i>b</i>	an..182	Trader Name	In the case of a movement dispatched by an Authorised Warehousekeeper, you must enter the full company name of the Tax Warehouse of dispatch.	New	O
<i>d</i>	an..11	Street Number	In the case of a movement dispatched by an Authorised Warehousekeeper, you must enter the full address of the Tax Warehouse of dispatch.	New	O
<i>c</i>	an..65	Street Name		New	O
<i>f</i>	an..50	City		New	O
<i>e</i>	an..10	Postcode		New	O
4		Office of Dispatch - Import	<p>Complete either:</p> <ul style="list-style-type: none"> - <i>data group 3 (if is the movement is being dispatched from a Tax Warehouse,) or</i> - <i>data group 4 (if the movement is being dispatched from a place of importation i.e. a port, an airport or a place where goods leave a customs suspensive regime)</i> 		C
<i>a</i>		Office Reference Number	In the case of a movement dispatched by a Registered Consignor, you must enter the code of the Customs office of import. (Use the Customs Office List)	Box 8	R for imports only

5		Consignee			R
a	an..16	Trader Identification	<ul style="list-style-type: none"> - In the case of a movement to an Authorised Warehousekeeper, Registered Consignee or Temporary Registered Consignee, enter the 13 digit Excise ID of the Authorised Warehousekeeper, Registered Consignee or Temporary Registered Consignee receiving the movement. - In the case of an export outside the EU, enter the VAT number of the person representing the consignor at the office of export. <i>NB: in the case of Authorised Warehousekeepers approved for Local Clearance Procedures (LCP), where the export is under their LCP approval, the consignee details will be the same as the consignor details.</i> - In the case of a movement of energy products by sea or inland waterways to a consignee who is definitely not known at the time of dispatch, this field may be left blank. - In the case of a movement to an Exempt Organisation in another Member State, field 5a must be left blank and instead field 6a and 6b must be completed. You must also complete fields 5b – 5e below. 	Box 4 / 7	C – see details in the Completion Note Column
b	an..182	Trader Name	You must enter the full company name of the consignee identified in field 5a.	Box 7	R
d	an..11	Street Number	You must enter the full address of the registered premises of the consignee identified in field 5a.	Box 7	O
c	an..65	Street Name		Box 7	R
f	an..50	City		Box 7	R
e	an..10	Postcode		Box 7	R

6		Trader complement: Consignee	<i>This data group applies to movements to Exempted Organisations only</i>		C
<i>a</i>	a2	Member State Code	In the case of a movement to an Exempted Organisation in another Member State, you must select the Member State of destination from the following list: AT – Austria BE - Belgium BG – Bulgaria CY - Cyprus CZ - Czech Republic DK - Denmark EE - Estonia FI - Finland FR- France DE - Germany EL - Greece HU - Hungary IE - Ireland IT - Italy LV - Latvia LT - Lithuania LU - Luxembourg MT - Malta NL - Netherlands PL - Poland PT - Portugal RO - Romania SK - Slovakia SI - Slovenia ES - Spain SE - Sweden	Box 13	R
<i>b</i>	an..255	Serial Number of Certificate of Exemption	In the case of a movement to an Exempted Organisation in another Member State, you must enter the Exemption Certificate serial number.	New	R
7		Place of Delivery	<i>This data group <u>must</u> be completed for movements to a Tax Warehouse or for Direct Delivery movements.</i>		R
<i>a</i>	an..16	Trader Identification	<ul style="list-style-type: none"> – In the case of a movement to an Authorised Warehousekeeper, enter the 13 digit Excise ID of the Tax Warehouse of destination. – In the case of a movement to Registered Consignee, a Temporary Registered Consignee or Exempted Organisation, you may optionally enter the VAT number or any other identifier. 	Box 4 / 7	R for Tax Warehouse or Direct Delivery

<i>b</i>	an..182	Trader Name	<ul style="list-style-type: none"> – In the case of a movement to an Authorised Warehousekeeper, enter the full company name of the Tax Warehouse of destination. – In the case of a Direct Delivery movement, enter the full company name of the receiving business. – In the case of a movement to a Registered Consignee (RC), Temporary Registered Consignee (TRC), you may optionally enter the company name of the RC / TRC – In the case of a movement to an Exempted Organisation, you may optionally enter the name of the organisation. 	Box 7a	R for Tax Warehouse or Direct Delivery
<i>d</i>	an..11	Street Number	<ul style="list-style-type: none"> – In the case of a movement to an Authorised Warehousekeeper, enter the full address of the Tax Warehouse of destination. – In the case of a Direct Delivery movement, enter the full address of the place of destination – In the case of a movement to a Registered Consignee (RC), Temporary Registered Consignee (TRC), you may optionally enter the address of the RC / TRC – In the case of a movement to an Exempted Organisation, you may optionally enter the address of the organisation 	Box 7a	O
<i>c</i>	an..65	Street Name		Box 7a	R for Tax Warehouse or Direct Delivery
<i>f</i>	an..50	City			
<i>e</i>	an..10	Postcode			
8		Office Place of Delivery – Customs	<i>This data group applies to Exports outside the EU only</i>		C
<i>a</i>		Office Reference Number	<p>In the case of an export outside the EU, you must enter the code of the customs office of export – this is the customs office where the export declaration is lodged.</p> <p><i>NB: If you are authorised for LCP, use the code for the Salford National Clearance Hub (GB000383)</i></p>	New	R
9		e-AD			R
<i>a</i>	an..22	Local Reference Number	<p>You must enter the unique serial number assigned by the consignor that identifies the consignment in the records of the consignor, up to a maximum of 22 characters.</p> <p><i>NB: for exports outside the EU, when using the LRN in place of the ARC under fallback procedures, the Local Reference Number (LRN) must be 20 characters or less.</i></p>	Box 3	R

<i>b</i>	an..35	Invoice Number	You must enter the number of the invoice relating to the goods. If the invoice has not yet been prepared, the delivery note reference number, order number or any other transport document reference number should be given. You must be able to reconcile this number with these specific goods in your records.	Box 5	R
<i>c</i>		Invoice Date	You must enter the date of the document shown in field 9b.	Box 6	R
<i>d</i>	n1	Origin Type Code	Select either: <ul style="list-style-type: none"> – Tax Warehouse (code 1) if the movement is being dispatched from a Tax Warehouse, <u>or</u> – Import (code 2) if the movement is being dispatched from a place of importation i.e. a port, an airport or a place where goods leave a customs suspensive regime. 	New	R
<i>e</i>		Date of Dispatch	You must enter the date the movement begins.	Box 16	R
<i>f</i>		Time of Dispatch	You must enter the time the movement begins.	New	R
9.1		Import SAD	<i>This data group applies to imports by Registered Consignors only</i>		C
<i>a</i>	an..21	Import SAD Number	In the case of movements dispatched by a Registered Consignor, you must enter the number(s) of the Single Administrative Document(s) used for the release for free circulation of the goods concerned.	New	R
10		Office Competent Authority at Dispatch			R
<i>a</i>	an8	Office Reference Number	You must enter the code of the UK office responsible for excise control at the place of dispatch. <i>NB: there is currently only one office in the UK and the code is GB004098.</i>	Box 8	R
11		Movement guarantee			R
<i>a</i>	n..4	Guarantor Type Code	Identify the person responsible for providing the movement guarantee from the following list: 1 – Consignor 2 – Transporter of goods 3 – Owner of goods 0 – Guarantor not required (only applies to intra UK movements where simplified arrangements regarding the movement guarantee are permitted)	New	R
12		Guarantor	<i>This data group does not apply if you entered 'Guarantor not required' at field 11a</i>		C
<i>a</i>	an13	Trader Excise Number	You must enter the 13 digit Excise ID of the person providing the movement guarantee. If that person does not have an Excise ID this field should be left blank, however the VAT number must be entered in field 12b.	New	C – complete either field 12a or 12b

<i>b</i>	an..35	VAT Number	You must enter the VAT number of the person providing the movement guarantee. <i>NB: If the person providing the movement guarantee is <u>not</u> VAT registered in the UK you should enter 'NONGBVAT' in this field</i>	New	C – complete either field 12a or 12b
<i>c</i>	an..182	Trader Name	If the person providing the movement guarantee is not the consignor, you must enter the full company name of the person providing the movement guarantee.	New	C
<i>e</i>	an..11	Street Number	If the person providing the movement guarantee is not the consignor, you must enter the full address of the registered premises of the person providing the movement guarantee.	New	C
<i>d</i>	an..65	Street Name		New	C
<i>g</i>	an..50	City		New	C
<i>f</i>	an..10	Postcode		New	C
13		Transport			R
<i>a</i>	n2	Transport Mode Code	Select the mode of transport at the start of the movement from the following list: 0 – Other 1 – Sea transport 2 – Rail transport 3 – Road transport 4 – Air transport 5 – Postal consignment 7 – Fixed transport installations 8 – Inland waterway transport	New	R
14		Transport Arranger	<i>The Transport Arranger is the person responsible for arranging the transport.</i> <i>This data group is not required if you entered 'Consignor' or 'Consignee' at field 1c</i>		C
<i>a</i>	an..35	VAT Number	In cases where the Transport Arranger in field 1c above is either '3 - Owner of Goods' or '4 – Other', enter the VAT number of the transport arranger. <i>NB: If the transport arranger is <u>not</u> VAT registered in the UK you should enter 'NONGBVAT' in this field</i>	Box 9	R
<i>b</i>	an..182	Trader Name	In cases where the Transport Arranger in field 1c above is either '3 - Owner of Goods' or '4 – Other', enter the full company name of the transport arranger.	Box 9	R
<i>d</i>	an..11	Street Number	In cases where the Transport Arranger in field 1c above is either '3 - Owner of Goods' or '4 – Other', enter the full address of the registered premises of the transport arranger.	Box 9	O
<i>c</i>	an..65	Street Name		Box 9	R
<i>f</i>	an..50	City			R
<i>e</i>	an..10	Postcode		Box 9	R
15		First Transporter	<i>The First Transporter is the person carrying out the first transport</i>		R
<i>a</i>	an..35	VAT Number	You must enter the VAT number of the person carrying out the first transport. <i>NB: If the first transporter is <u>not</u> VAT registered in the UK you should enter 'NONGBVAT' in this field</i>	Box 9	R
<i>b</i>	an..182	Trader Name	You must enter the full company name of the person carrying out the first transport.	Box 9	R
<i>d</i>	an..11	Street Number	You must enter the full address of the office premises of the person carrying out the first transport.	Box 9	O
<i>c</i>	an..65	Street Name		Box 9	R
<i>f</i>	an..50	City		Box 9	R
<i>e</i>	an..10	Postcode		Box 9	R

16		Transport details	<i>NB: a separate data group must be completed for every transport unit involved in the first transport</i>		R
<i>a</i>	n..2	Transport Unit Code	You must enter details of all first transport units from the following list: 1 – Container 2 – Vehicle 3 – Trailer 4 – Tractor	Box 11	R
<i>b</i>	an..35	Identity of Transport Units	You must enter the Registration Number / Unique Identifier of all first transport units. <i>NB: This includes the vehicle registration number, container number and trailer number – whichever are involved in the first transport</i>	Box 11	R
<i>c</i>	an..35	Identity of Commercial Seal	In cases where commercial seals are used to seal the transport unit, enter the identification reference numbers of the commercial seals.	Box 11	D
<i>d</i>	an..350	Seal Information	You may enter any additional information concerning the commercial seals at field 16c, for example the type of seals used.	Box 11	O
<i>f</i>	an..350	Complementary Information	You must enter any additional information concerning the transport, for example identity of any subsequent transporter, information concerning subsequent transport units etc. if known at the start of the movement.	Box 11	D
17		e-AD Body	<i>NB: a separate data group must be completed for each product.</i>		R
<i>a</i>	n..3	Body Record Unique Reference	You must enter a unique sequential number for each line of product, starting with 1. <i>NB: This field is automatically generated if you are using the HMRC web based solution.</i>	New	R

b	an4	Excise Product Code	<p>You must enter the applicable Excise Product Code from the following list:</p> <p>T200 - Cigarettes T300 - Cigars and cigarillos T400 - Fine-cut tobacco for the rolling of cigarettes T500 - Other smoking tobacco B000 - Beer W200 - Still wine W300 - Sparkling wine I000 - Alcohol – intermediate products S200 - Spirituous beverages S300 - Ethyl alcohol S400 - Partially denatured alcohol S500 - Other products containing ethyl alcohol E200 - Vegetable and animal oils (energy products) E300 - Mineral oils (energy products) E410 - Leaded petrol E420 - Unleaded petrol E430 - Gasoil, unmarked E440 - Gasoil, marked E450 - Kerosene, unmarked E460 - Kerosene, marked E470 - Heavy fuel oil E480 - Products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 in bulk commercial movements E490 - Products falling within CN codes 2710 11 to 2710 19 69, not specified above E500 - Liquefied petroleum gases and other gaseous hydrocarbons (LPG) E600 - Saturated acyclic hydrocarbons E700 - Cyclic hydrocarbons E800 - Methanol (methyl alcohol) E910 - Mixture of acyclic hydrocarbons – 'FAME' E920 - Mixture of acyclic hydrocarbons – others</p>	New	R
c	n8	CN Code	<p>You must enter the CN code applicable at the date of dispatch.</p> <p><i>NB: for goods that fall under the Excise Product Code 'S500 - Other products containing ethyl alcohol' you should use the CN Code 10000000</i></p>	Box 19	R

d	n..15.3	Quantity	<p>You must enter the quantity of product, depending on the Excise Product Code expressed in either:</p> <ul style="list-style-type: none"> - Number of items expressed in thousands for T200, T300. - Kilograms for T400, T500, E470, E500, E600. - Litres (temperature of 15 degrees Celsius) for E200, E300, E410, E420, E430, E440, E450, E460, E480, E490, E700, E800, E910, E920. - Litres (temperature of 20 degrees Celsius) for B000, W200, W300, I000, S200, S300, S400, S500. <p><i>NB: for a movement to a Temporary Registered Consignee, the quantity must not exceed the quantity they are authorised to receive. For a movement to an Exempt Organisation, the quantity must not exceed the quantity registered in the excise duty exemption certificate.</i></p>	Box 20	R
e	n..15.2	Gross Weight	You must enter the gross weight in kilograms – the weight including packaging.	Box 21	R
f	n..15.2	Net Weight	<p>You must enter the net weight in kilograms – the weight without packing.</p> <p><i>NB: in the case of finished product, the net weight is the weight as intended at retail sale, for example spirit + bottle + cap, although for tobacco products this is the tobacco only i.e. the cigar without wrappings (tare)</i></p>	Box 22	R
g	n..5.2	Alcoholic strength	You must enter the alcoholic strength (percentage by volume at 20 degrees Celsius) for Excise Product Codes B000, W200, W300, I000, S200, S300, S400 or S500.	Box 18	C
h	n..5.2	Degree Plato	In the case of beer, enter the degree Plato where the Member State of destination taxes beer on that basis.	Box 18	D
i	an..350	Fiscal Mark	You must enter any additional information concerning fiscal marks as required by the Member State of destination.	Box 18	D
k	n1	Fiscal Mark Used flag	You must select an option to identify if the goods carry or contain fiscal marks, either: 1 – the goods carry or contain fiscal marks 0 – the goods do not carry or contain fiscal marks	New	D

<i>l</i>	an..350	Designation of Origin	<p>This field can be used to enter certification:</p> <ul style="list-style-type: none"> - in the case of certain wines, relating to the protected designation of origin or geographical indication, in accordance with the relevant Community legislation. - in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation. - in the case of 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'. - in the case of 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'. 	Box 23	O
<i>n</i>	n..15	Size of Producer	<p>In the case of certification for beer in field 17/above, enter the previous year's annual production of beer in hectolitres.</p> <p>In the case of certification for spirits in field 17/above, enter the previous year's annual production of pure alcohol in hectolitres.</p>	Box 23	O
<i>o</i>	n..5.2	Density	You must enter the density at 15 degrees Celsius for Excise Product Codes E200, E300, E410, E420, E430, E440, E450, E460, E480, E490, E700, E800, E910 or E920.	New	C
<i>p</i>	an..350	Commercial Description	You must enter a commercial description of the goods in order to identify the products transported.	Box 18	R
<i>r</i>	an..350	Brand Name of Products	You must enter the brand name of the goods, if applicable.	Box 18	D
17.1		Package			R
<i>a</i>	a2	Kind of Packages Code	You must enter the code for the kind of package, from the list of package codes provided in Annex 38, box 31 of Regulation (EC) No 2454/93 (the Implementing Regulations for the Community Customs Code).	New	R
<i>b</i>	n..15	Number of Packages	In the case of countable packages (as described in Annex 38, box 31 of Regulation (EC) No 2454/93 (the Implementing Regulations for the Community Customs Code)), enter the number of packages.	Box 18	C
<i>c</i>	an..35	Identity of Commercial Seal	You must enter the identification of commercial seals, if used to seal the packages.	New	D

d	an..350	Seal Information	You must enter any further information concerning the commercial seals in field 17.1c above, for example the type of seals used.	New	O
17.2		Wine product	<i>This data group applies to wine products included in part XII of Annex I to Regulation (EC) No 1234/2007 only</i>		D
a	n1	Category of Wine Product	You must enter the wine product category in accordance with part XII of Annex I to Regulation (EC) No 1234/2007: 1 – Wine without PDO/PGI 2 – Varietal wine without PDO/PGI 3 – Wine with PDO/PGI 4 – Imported wine 5 – Other <i>NB:</i> <i>For more information about products of protected designation of origin (PDO) and protected geographical indication (PGI) please refer to the Europa website</i>	New	R
b	n..2	Wine-Growing Zone Code	You must enter the wine-growing zone in which the product transported originated in accordance with Annex IX to Regulation (EC) No 479/2008.	Box 23	D
c	a2	Third Country of Origin	You must enter the 2 digit country code in accordance with the standard ISO Alpha 2 code (ISO 3166).	New	C
d	an..350	Other Information	You may enter any further information about the wine product.	New	O
17.2.1		Wine operation code	<i>This data group applies to wine products in bulk (nominal volume of more than 60 litres) only</i>		D
a	n..2	Wine Operation Code	You must enter the 'Wine operation Code(s)' in accordance with list 1.4. b) in point B of Annex VI to Commission Regulation (EC) No 436/2009.	New	R
18		Document Certificate			O
a	an..350	Short Description of Document	You must enter a description of any certificate relating to the transported goods, for example Designation of Origin.	Box 23	C – complete either field 18a or 18c
c	an..350	Reference of Document	You must enter a reference to any certificate that relates to the transported goods.	Box 23	C – complete either field 18a or 18c