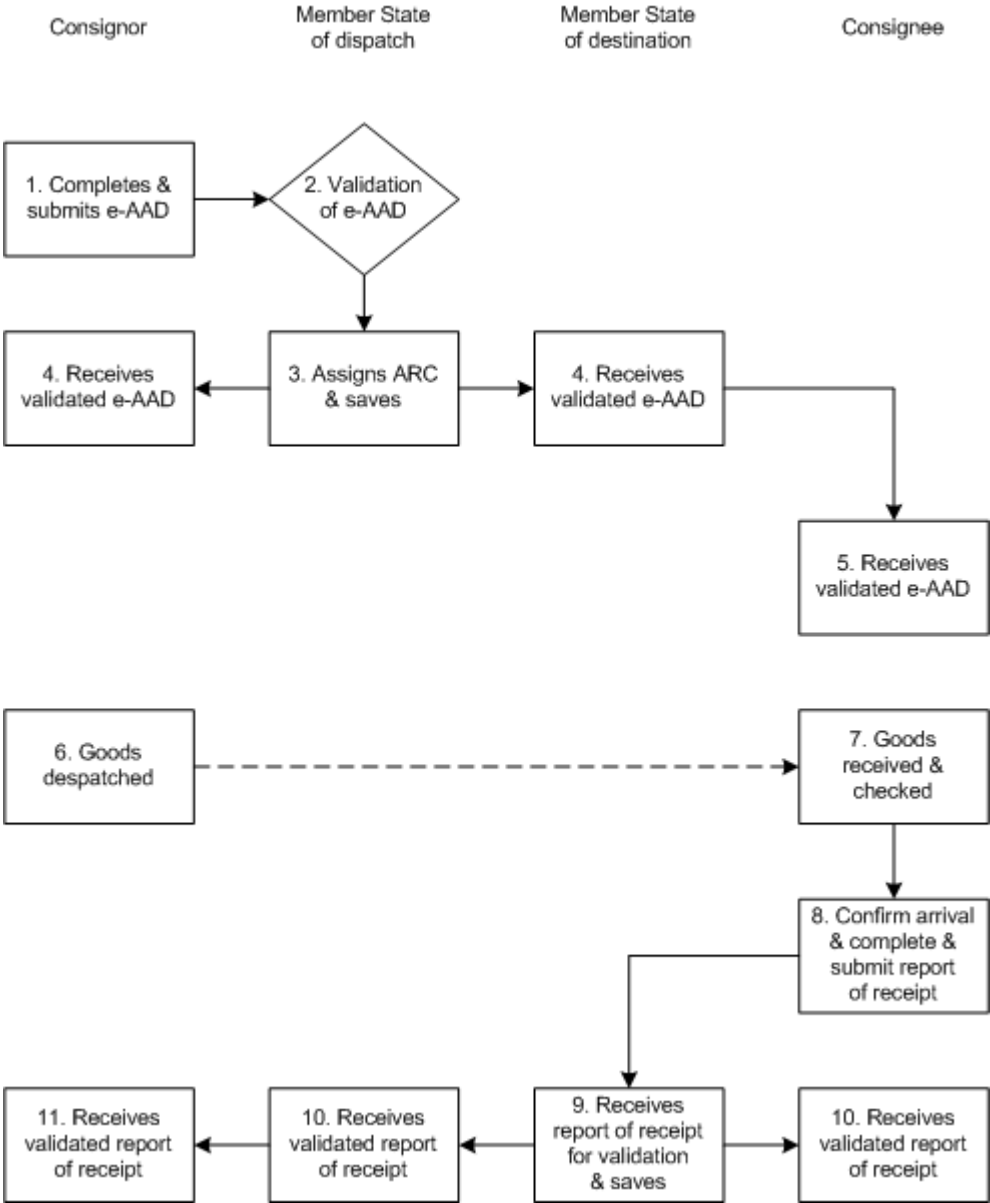


Excise Movement and Control System (EMCS) overview



This is the standard process expected to cover most EMCS movements. This scenario depicts the submission of an electronic Accompanying Administrative Document (e-AAD) by a consignor. It also details the notification of arrival of goods by the consignee on a report of receipt. It does not include variations such as change of destination, refusal to accept movements etc.

1. Completes and submits e-AAD

The consignor completes and submits the e-AAD, prior to the dispatch of the goods.

2. Validation of e-AAD

The e-AAD is validated by the system of the Member State of dispatch. Part of this validation process will include a System for the Exchange of Excise Data (SEED) check.

If the e-AAD is rejected (not shown in the diagram), an error message is sent to the consignor who must amend and re-submit the e-AAD with correct information.

3. Assigns ARC and saves

If validation is successful, the system of the Member State of dispatch assigns the official AAD Reference Code (ARC) and saves a copy within the system.

4. Receives validated e-AAD

The consignor and Member State of destination receive the validated e-AAD with the ARC from the Member State of dispatch.

5. Receives validated e-AAD

The consignee receives the validated e-AAD from the Member State of destination.

6. Goods dispatched

The goods are dispatched from the warehouse with the ARC reference number, which must accompany the movement.

7. Goods received and checked

The consignee receives the goods, checks the consignment against the e-AAD and makes an inventory of any excesses, shortages or losses.

8. Confirms arrival and completes report of receipt

The consignee completes the report of receipt and submits to the Member State of destination, ensuring any results from 7 (above) are included. The report of receipt is the equivalent of the copy 3 of the current AAD.

9. Receives report of receipt for validation and saves

The Member State of destination receives and validates the report of receipt against the e-AAD. A copy of the report of receipt is saved within the system.

If the report of receipt is rejected (not shown in the diagram), an error message is sent back to the consignee who must amend and re-submit the report of receipt with correct information.

10. Receives validated report of receipt

After validation, the report of receipt is sent to the consignee and Member State of dispatch by the Member State of destination.

11. Receives validated report of receipt

The consignor receives the validated report of receipt from the Member State of dispatch.

If shortages/losses have not been declared, the return of the report of receipt discharges the e-AAD. When the report of receipt submitted by the consignee confirms shortages or losses, the Member State of destination will investigate further. The assessment and collection of any duties will be dealt with outside EMCS.