

L.N. 284 of 2010

**EXCISE DUTY ACT
(CAP. 382)**

**Electronic Administrative Document (Excise Goods)
Regulations, 2010**

IN exercise of the powers conferred by article 13(1)(g) and (5) of the Excise Duty Act, the Minister of Finance, the Economy and Investment has made the following regulations:-

Title.

1. (1) The title of these regulations is the Electronic Administrative Document (Excise Goods) Regulations, 2010.

(2) These regulations shall form part of the Excise Duty Act and shall be included immediately after Part G of the Sixth Schedule thereto as Part H of that Schedule.

Interpretation.

2. (1) In these regulations, unless the context otherwise requires:

“the Act” means the Excise Duty Act;

“computerised system” means the computerised system referred to in Article 1 of Decision No. 1152/2003/EC for the movement and surveillance of excisable goods;

“electronic administrative document” means the document mentioned in regulation 3 hereof.

(2) The definitions contained in article 2 of the Act shall, unless the context otherwise requires and subject to the provisions of sub-regulation (1) hereof, apply to these regulations.

Annexes.

3. (1) The messages exchanged for the purposes of regulations 4 to 11 shall comply with Annex 1 to these regulations.

(2) Where codes are required for the completion of

certain data fields in those messages, the codes listed in Annex II shall be applied.

4. (1) When excise goods are moving under a duty suspension arrangement and are dispatched from Malta, the consignor shall submit to the Comptroller a draft electronic administrative document, no earlier than seven days before the date indicated on that document as the date of dispatch of the excise goods concerned, by using the computerised system.

Draft electronic document.

(2) The Comptroller shall carry out an electronic verification of the data in the draft electronic administrative document and where these data are not valid, the Comptroller shall inform the consignor without undue delay:

Provided that where the data are valid, the Comptroller shall assign to the document a unique administrative reference code and shall communicate it to the consignor.

(3) The draft electronic administrative document and the electronic administrative document to which an administrative reference code has been assigned in terms of sub-regulations (1) and (2) hereof shall comply with the requirements set out in Table 1 of Annex 1 to these regulations.

5. (1) In the instances referred to in articles 8B(1)(a)(i)(ii) (iv) and (2) of the Act, the Comptroller shall forward the electronic administrative document to the competent authorities of the Member State of destination without delay:

Document movements.

Provided that when the Comptroller, in the cases referred to in this Regulation, receives an electronic administrative document from a competent authority of another Member State, he shall forward it to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

(2) Where the excise goods are intended for an authorised warehousekeeper in Malta, the Comptroller shall forward the electronic administrative document directly to him.

(3) In the case referred to in article 8B(1)(a)(iii) of the Act, the Comptroller shall forward the electronic administrative document to the competent authorities of the Member State where the export declaration is lodged in application of Article 161(5) of Regulation (EEC) No 2913/92.

(4) The consignor shall provide the person accompanying the excise goods with a printed version of the electronic administrative document or any other commercial document mentioning, in a clearly identifiable manner, the unique administrative reference code. The Comptroller, throughout the movement of the excise goods under an excise duty suspension arrangement, may request the presentation of the document.

(5) The consignor may cancel the electronic administrative document as long as the movement has not initiated under article 8B of the Act.

(6) The consignor wanting to cancel the electronic administrative document as referred to in sub-regulation (5) hereof shall complete the fields of the draft cancellation message and submit it to the Comptroller. The draft cancellation message shall comply with the requirements set out in Table 2 of Annex 1 to these regulations.

(7) The Comptroller shall carry out an electronic verification of the data in the draft cancellation message, and where these data are valid, the Comptroller shall:

(a) add the date and time of validation to the cancellation message;

(b) communicate that information to the consignor;
and

(c) forward the cancellation message to the competent authorities of the Member State of destination:

Provided that where those data are not valid, the consignor shall be informed without delay.

(8) When the Comptroller receives a cancellation message as mentioned in this regulation, for excise goods whose place of destination is Malta and the consignee is an authorised warehousekeeper or a registered consignee, the Comptroller shall forward the cancellation message to the warehousekeeper or consignee as the case may be.

(9) During the movement under a duty suspension arrangement, the consignor may, using the computerised system,

amend the destination to show a new destination which must be one of the destinations referred to in article 8B(1)(a)(i),(ii)(iii) or, where applicable, in article 8B(2) of the Act.

6. (1) The consignor wanting to amend the destination as provided for in regulation 5(9), or to complete the destination as provided for in the proviso of regulation 7, shall complete the fields of the draft change of destination message and submit it to the Comptroller. The draft change of destination message shall comply with the requirements set out in Table 3 of Annex I to these regulations.

Amendment of destination.

(2) The Comptroller shall carry out an electronic verification of the data in the draft change of destination message. Where those data are valid, the Comptroller shall:

(a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor thereof;

(b) update the original electronic administrative document according to the information in the change of destination message:

Provided that if the update includes a change of Member State of destination or a change of consignee, regulation 4(1)(3) shall apply in respect of the updated electronic administrative document.

(3) If the update referred to in sub-regulation (2)(b) hereof includes a change of Member State of destination, the Comptroller shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(4) If the Comptroller receives a change of destination message from a competent authority of another Member State, the Comptroller shall inform the consignee mentioned in the original electronic administrative document of the change of destination by using the “notification of change of destination” that shall comply with the requirements set out in Table 4 of Annex I. 4 to these regulations.

(5) If the update referred to in sub-regulation (2)(b) includes a change of the place of delivery mentioned in data group

7 of the electronic administrative document, but not a change of the Member State of destination nor a change of the consignee, the Comptroller shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(6) When the Comptroller receives a change of destination message from a competent authority of another Member State, the Comptroller shall forward the change of destination message to the consignee.

(7) Where the data in the draft change of destination message are not valid, the consignor shall be informed without delay.

(8) If the updated electronic administrative document includes a new consignee in Malta as in the original electronic administrative document, the Comptroller shall inform the consignee mentioned in the original electronic administrative document of the change of destination using the “notification of a change of destination” that shall comply with the requirements set out in Table 4 of Annex I to these regulations.

Movement of energy products.

7. (1) In the case of movement of energy products under a duty suspension arrangement by sea to a consignee who is not definitely known at the time when the consignor submits the draft electronic administrative document, the Comptroller may authorise the consignor to omit the data concerning the consignee in that document:

Provided that as soon as the data concerning the consignee are known, and at the latest at the end of the movement, the consignor shall, using the procedure referred to in regulation 5(9), transmit them to the Comptroller.

Splitting movement of energy products.

8. (1) The Comptroller may allow, under the conditions fixed by the Comptroller, that the consignor splits a movement of energy products under suspension of excise duty into two or more movements provided that:

(a) the total quantity of excise goods does not change;

(b) the splitting is carried out in the territory of a Member State which permits such a procedure;

(c) the Comptroller shall inform the competent authorities of other Member States of the place where the splitting is carried out.

9. (1) The consignor wanting to split the movement of excise goods as provided for in regulation 8 shall complete the fields of the draft splitting operation message for each destination and submit it to the Comptroller. The draft splitting operation message shall comply with the requirements set out in Table 5 of Annex I to these regulations.

Consignor wanting to split movement.

(2) The Comptroller shall carry out an electronic verification of the data in the draft splitting operation messages and where those data are valid, the Comptroller shall:

(a) generate a new electronic administrative document for each destination, which shall replace the original electronic administrative document;

(b) generate, for the original electronic administrative document, a 'notification of splitting' which shall comply with the requirements set out in Table 4 of Annex I to these regulations; and

(c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

(3) The proviso of regulation 4(2) and regulation 5(1), (3) and (4) shall apply in respect of each new electronic administrative document referred to in sub-regulation (2)(a).

(4) If the place of destination mentioned in the original electronic administrative document is Malta, the Comptroller shall forward the notification of splitting to the consignee mentioned in the original electronic administrative document where the consignee is an authorised warehousekeeper or a registered consignee.

(5) Where the data in the draft splitting operation message are not valid, the Comptroller shall inform the consignor thereof without any undue delay.

Receipt of goods at
any destination.

10. (1) On receipt of excise goods at any of the destinations referred to in article 8B(1)(a)(i)(ii)(iv)(b) and (2) of the Act, the consignee shall, without delay and no later than five working days after the end of the movement, and except in cases duly justified to the satisfaction of the Comptroller, submit a report of their receipt using the computerised system.

(2) The Comptroller shall determine the procedures for presentation of the report of receipt of the goods by the consignees referred to in article 14 of the Act.

(3) The Comptroller, for excise goods imported into Malta, shall carry out an electronic verification of the data in the report of receipt and if the data is not valid, the Comptroller, without undue delay, shall inform the consignee.

(4) Where the data is valid, the Comptroller shall confirm to the consignee the registration of the report of receipt and send it to the competent authorities of the Member State of dispatch.

(5) When excise goods are dispatched from Malta, the Comptroller shall forward the report of receipt to the consignor:

Provided that if Malta is the same place of dispatch and destination of excise goods, the Comptroller shall forward the report of receipt directly to the consignor.

(6) The report of receipt submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1 to these regulations.

Report of export.

11. (1) In the cases referred to in article 8B(1)(a)(iii) and where applicable, article 8B(1)(b) of the Act, a report of export shall be completed by the Comptroller on the basis of the endorsement drawn up by the Comptroller as referred to in article 793(2) of Commission Regulation (EEC) No 2454/93.

(2) The Comptroller shall carry out an electronic verification of the data resulting from the endorsement referred to in the previous sub-regulation, and once these data have been verified and excise goods have been exported from Malta, the comptroller shall send the report of export to the competent authorities of the Member State of dispatch.

(3) When the Comptroller receives a report of export from another Member State for excise goods which were dispatched from Malta, the Comptroller shall forward the report of export to the consignor.

(4) The report of export submitted in accordance with this regulation shall comply with the requirements set out in Table 6 of Annex 1 to these regulations.

12. (1) Without prejudice to regulation 4(1), where the computerised system is unavailable, the consignor may start a movement of excise goods under a duty suspension arrangement provided that:

Duty suspension arrangement.

(a) the goods are accompanied by a paper document containing the same data as the draft electronic administrative document; and

(b) he informs the Comptroller before the beginning of the movement:

Provided further that the paper document referred to in paragraph (a) of this sub-regulation shall carry the title “Fallback Accompanying Document for movements of excise goods under suspension of excise duty” and the data required shall be displayed in the form of data elements, expressed in the same manner as in the electronic administrative document. 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 Table 1 of Annex I to these regulations.

(2) The Comptroller may also require a copy of the document referred to in sub-regulation (1)(a), the verification of the data contained in that copy and, if the consignor is responsible for the unavailability, appropriate information on the reasons for that unavailability before the beginning of the movement.

(3) When the computerised system is restored and available, the consignor shall submit a draft electronic administrative document:

Provided that when the data in the electronic administrative document have been validated in accordance with regulation 4(2), that document shall replace the paper document mentioned in this regulation, and regulations 5(1)(3), 10 and 11 shall apply *mutatis mutandis*.

(4) Until such time as the data in the electronic administrative document have been validated, the movement shall be regarded as taking place under a duty suspension arrangement under cover of the paper document.

(5) A copy of the paper document referred to in sub-regulation (1)(a) shall be kept by the consignor to back up his records.

(6) When the computerised system is unavailable, the consignor shall communicate the information referred to in regulation 5(9) or regulation 8 using alternative means of communication as directed by the Comptroller. Furthermore the consignor shall inform the Comptroller before the change of destination or splitting of the movement is initiated and sub-regulations (3), (4) and (5) shall apply *mutatis mutandis*.

(7) The information referred to in the previous sub-regulation which is to be communicated by the consignor to the Comptroller shall be displayed in the form of data elements, expressed in the same manner as in the change of destination message or the splitting operation message, as the case may be. 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 Table 3 or, as the case may be, Table 5 of Annex I to these regulations.

When report of receipt cannot be submitted.

13. (1) When in the cases referred to in article 8B(1)(a)(i)(ii)(iv)(b) and (2) of the Act, the report of receipt provided for in regulation 10 cannot be submitted at the end of a movement of excise goods within the deadline provided for in that regulation, either because the computerised system is unavailable or because, in the situation referred to in regulation 12(1), the procedures referred to in regulation 12(3) have not yet been carried out, the consignee shall submit to the Comptroller, except when according to the Comptroller a case is duly justified, a paper document containing the same data as the report of receipt and stating that the movement has ended.

(2) Except where the report of receipt can be submitted promptly by the consignee via the computerised system, or in duly justified cases, the Comptroller shall send a copy of the paper document referred to in sub-regulation (1) to the competent authorities of the Member State of dispatch.

(3) When the Comptroller receives the paper document referred to in sub-regulation (1) for excise goods dispatched from Malta, from the competent authorities of the Member State of destination, the Comptroller shall forward the paper document to the consignor or keep it available for him.

(4) As soon as the computerised system is available and restored, or the procedures referred to in regulation 12(3) have been carried out, the consignee shall submit a report of receipt, in accordance with regulation 10(1) and regulation 10(3), (4) and (5) shall apply *mutatis mutandis*.

(5) When in the cases referred to in article 8B(1)(a) (iii), the report of export provided for in regulation 8(1) cannot be completed at the end of a movement of excise goods either because the computerised system is unavailable or because, in the situation referred to in regulation 9(1), the procedures referred to in regulation 9(2) have not yet been carried out, the Comptroller shall send to the competent authorities of the Member State of dispatch a paper document containing the same data as the report of export and certifying that the movement has ended, except where the report of export provided for in regulation 8 can be completed via the computerised system, or in duly justified cases.

(6) When excise goods have been dispatched from Malta, and the Comptroller receives from the competent authority of the Member State of export, the paper document mentioned in the previous sub-regulation, he shall forward a copy of the paper document to the consignor or keep it available for him.

(7) As soon as the computerised system is available and restored or the procedures referred to in regulation 12(3) have been carried out, and the excise goods have been exported from Malta, the Comptroller shall send a report of export, in accordance with regulation 11(1) and regulation 11(2) and (3) shall apply *mutatis mutandis*.

(8) The paper documents referred to in sub-regulations (1) and (5) shall carry the title “Fallback Report of Receipt/Report of Export for movements of excise goods under suspension of excise duty”. The data required shall be displayed in the form of data elements, expressed in the same manner as in the report of receipt or the report of export, as the case may be. 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 Table 6 of Annex I to these regulations.

Report of receipt or report of export to constitute proof.

14. (1) Notwithstanding regulation 13 hereof, the report of receipt referred to in regulation 10(1) or the report of export referred to in regulation 11(1), shall constitute proof that a movement of excise goods has ended, in accordance with Article 8A of the Act.

(2) Without prejudice to sub-regulation (1), in the absence of the report of receipt or the report of export for reasons other than those mentioned in regulation 13, alternative proof of the end of a movement of excise goods under a duty suspension arrangement may be provided, in the cases referred to in article 8B(1)(a)(i)(ii)(iv) and (b) and (2) of the Act, through an endorsement by the Comptroller, based on appropriate evidence, that the excise goods dispatched have reached their stated destination or, in the case referred to in article 8B(1)(a)(iii) of the Act, through an endorsement by the Comptroller, certifying that the excise goods have left the territory of the Community from Malta.

(3) A document submitted by the consignee containing the same data as the report of receipt or the report of export shall constitute appropriate evidence for the purposes of sub-regulation (1) hereof.

(4) Where appropriate evidence has been accepted by the Comptroller, it shall end the movement in the computerised system.

Simplified procedures.

15. (1) The Comptroller may establish simplified procedures in respect of movements of excise goods under a duty suspension arrangement which take place within Maltese territory, including the possibility to waive the requirement of electronic supervision of such movement.

The Minister, after consulting the Comptroller, may enter into an agreement with other Member States, to establish more simplified procedures for excise goods that move under a duty suspension arrangement and their movement between Malta and any other two or more Member States occurs frequently and regularly.

Table 1
(referred to in Article 3(1) and Article 8(1))
Draft electronic administrative document and electronic administrative document

A	B	C	D	E	F	G
		Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance) 2 = Submission for export with local clearance (Application of Article 283 of Commission Regulation (EEC) No 2454/93 ⁽¹⁾) 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	n1
1		e-AD Header	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

A	B	C	D	E	F	G
	<i>d</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	See Annex II, Code list 2	an21
	<i>e</i>	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
	<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD 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..5
	<i>g</i>	Date and Time of Update Validation	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
	<i>h</i>	Deferred submission flag	D	'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)	Possible values: 0 = false 1 = true The value is 'false' by default. 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)	n1
2		TRADER Consignor	R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered consignor	an13
	<i>b</i>	Trader Name	R			an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_ING	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'		
	<i>a</i>	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch	an13
	<i>b</i>	Trader Name	O			an..182
	<i>c</i>	Street Name	O			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	O			an..10
	<i>f</i>	City	O			an..50
	<i>g</i>	NAD_ING	O		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
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 of import. See Annex II Code list 5	an8
5		TRADER Consignee	C	'R', except for message type '2' — Submission for export with local clearance' or for Destination Type Code 8 (See Destination Type Codes in box 1a)		
	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 Destination Type Codes in box 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
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

A	B	C	D	E	F	G
	<i>b</i>	Serial Number of Certificate of Exemption	D	'R' if a Serial Number is mentioned on the excise duty exemption certificate established in Commission 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 <i>Destination Type Codes in box 1a</i>)	Provide the actual place of delivery of the excise goods	
	<i>a</i>	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
	<i>b</i>	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
	<i>c</i>	Street Name	C	For box 7 <i>c</i> , 7 <i>e</i> and 7 <i>f</i> : — 'R' for Destination Type Code 2, 3, 4 and 5 — 'O' for Destination Type Code 1 (See <i>Destination Type Codes in box 1a</i>)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LANG	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

A	B	C	D	E	F	G
8	OFFICE Place of Delivery — Customs	C	'R' in case of export (Destination Type Code 6) (See Destination Type Codes 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	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
	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

A	B	C	D	E	F	G
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
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..35

A	B	C	D	E	F	G
	<i>c</i>	Trader Name	C	For 12 <i>c</i> , <i>d</i> , <i>f</i> and <i>g</i> : 'O' if Trader Excise Number is provided, otherwise 'R'		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10
	<i>g</i>	City	C			an..50
	<i>h</i>	NAD_LNG	C		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2
13		TRANSPORT	R			
	<i>a</i>	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Annex II, Code list 7	n..2
14		TRADER Transport Arranger	C	'R' to identify the person responsible for arranging the first transport if value in box 1 <i>c</i> is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10

A	B	C	D	E	F	G
	<i>f</i>	City	R			an..50
	<i>g</i>	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	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Annex II, Code list 1 to define the language used in this data group	a2
16		TRANSPORT DETAILS	R			99X
	<i>a</i>	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
	<i>b</i>	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning these commercial seals (e.g. type of seals used)	an..350

A	B	C	D	E	F	G
	<i>e</i>	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
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in 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

A	B	C	D	E	F	G
	<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 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	a2
	<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

A	B	C	D	E	F	G
	<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
17.2		WINE PRODUCT	D	'R' for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 ⁽⁶⁾		
	<i>a</i>	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
	<i>b</i>	Wine-Growing Zone Code	D	'R' for wine products in bulk (nominal volume of more than 60 litres)	Provide the wine-growing zone in which the product transported originates in accordance with Annex IX to Regulation (EC) No 479/2008	n..2
	<i>c</i>	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' listed in Annex II, Code list 4	a2
	<i>d</i>	Other Information	O			an..350
	<i>e</i>	Other Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in 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
	<i>a</i>	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

A	B	C	D	E	F	G
18		DOCUMENT Certificate	O			9x
	<i>a</i>	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 171	an..350
	<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

(1) OJ L 253, 11.10.1993, p. 1.

(2) OJ L 8, 11.1.1996, p. 11.

(3) OJ L 302, 19.10.1992, p. 1.

(4) OJ L 316, 31.10.1992, p. 21.

(5) OJ L 148, 6.6.2008, p. 1.

(6) OJ L 299, 16.11.2007, p. 1.

(7) OJ L 128, 27.5.2009, p. 15.

Table 2
(referred to in Article 4(1))

Cancellation

A	B	C	D	E	F	G
1		EXCISE MOVEMENT e-AD	R			
	<i>a</i>	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
2		CANCELLATION	R			
	<i>a</i>	Cancellation Reason	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 10	n1
3		ATTRIBUTE	R			
	<i>a</i>	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

Table 3
(referred to in Article 5(1) and 8(2))

Change of destination

A	B	C	D	E	F	G
1	ATTRIBUTE	R				
<i>a</i>	Date and Time of Validation of Change of Destination	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft Change of destination message	The addressed time is local time		dateTime
2	e-AD Update	R				
<i>a</i>	Sequence Number	C	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft Change of destination message	Set to 1 at initial validation of the e-AD and then incremented by 1 upon each change of destination		n..5
<i>b</i>	ARC	R		Provide the ARC of the e-AD of which the destination is changed		an21
<i>c</i>	Journey time	D	'R' when the journey time changes following the change of destination	Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two 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
<i>d</i>	Changed Transport Arrangement	D	'R' when the person responsible for arranging the transport changes following the change of destination	Identify the person responsible for arranging the transport using one of the following values: 1 = Consignor 2 = Consignee 3 = Owner of goods 4 = Other		N1
<i>e</i>	Invoice Number	D	'R' when the invoice changes following the change of destination	Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document should be given		an..35
<i>f</i>	Invoice Date	O	The Member State of dispatch may decide to make this data 'R' when the Invoice Number has 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

A	B	C	D	E	F	G
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 in box 3a</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
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in 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 <i>Destination Type Codes in box 3a</i>)	Provide the actual place of delivery of the excise goods	

A	B	C	D	E	F	G
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 <i>(See Destination Type Codes in box 3a)</i>	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
	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2 and 3 — 'O' for Destination Type Code 4 <i>(See Destination Type Codes in box 3a)</i>		an..182
	<i>c</i>	Street Name	C	For box 5c, 5e and 5f:		an..65
	<i>d</i>	Street Number	O	— 'R' for Destination Type Code 2, 3 and 4		an..11
	<i>e</i>	Postcode	C	— 'O' for Destination Type Code 1 <i>(See Destination Type Codes in box 3a)</i>		an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in 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) <i>(See Destination Type Codes in box 3a)</i>		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92. See Annex II, Code list 5	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'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	<i>b</i>	Trader Name	R			an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in 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	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

A	B	C	D	E	F	G
9		TRANSPORT DETAILS	D	'R' when the transport details have changed following the change of destination		99x
	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	R		Enter the registration number of the transport unit(s)	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

Table 4

(referred to in the second subparagraph of Article 5(3), Article 5(6) and in point (b) of Article 6(2))

Notification of change of destination/ Notification of splitting

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
2		DOWNSTREAM ARC	C	'R' if the Notification Type is 2 in box 1 <i>a</i> 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

Table 5
(referred to in Article 6(1) and Article 8(2))

Splitting operation

A	B	C	D	E	F	G
1	e-AD Splitting		R			
	<i>a</i>	Upstream ARC	R		Provide the ARC of the e-AD to be split See Annex II, Code list 2	an21
2	CHANGED Destination		R			
	<i>a</i>	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
3	e-AD Split Details		R			9x
	<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>	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
	<i>c</i>	Changed Transport Arrangement	D	'R' when the 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

A	B	C	D	E	F	G
4		TRADER New Consignee	D	'R' when the consignee changes following the splitting operation		
	<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 in box 2a</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
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in 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 <i>Destination Type Codes in box 2a</i>)		
	<i>a</i>	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 (See <i>Destination Type Codes in box 2a</i>)	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
	<i>b</i>	Trader Name	C	— 'R' for Destination Type Code 1, 2 and 3 — 'O' for Destination Type Code 4 (See <i>Destination Type Codes in box 2a</i>)		an..182

A	B	C	D	E	F	G
	<i>c</i>	Street Name	C	For box 5c, 5e and 5f: — 'R' for Destination Type Code 2, 3 and 4 — 'O' for Destination Type Code 1 (See <i>Destination Type Codes in box 2a</i>)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in 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 (Changed Destination Type Code 6) (See <i>Destination Type Codes in box 2a</i>)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 161(5) of Regulation (EEC) No 2913/92 See Annex II, Code list 5	an8
7		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'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

A	B	C	D	E	F	G
8		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	
	<i>a</i>	VAT Number	O			an..35
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in 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 splitting operation		99X
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). See Annex II Code list 8	n..2
	<i>b</i>	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	an..35
	<i>c</i>	Identity of Commercial Seal	D	'R' if commercial seals are used	Provide the identification of the commercial seals, if used to seal the transport unit	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning 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
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units	an..350
	<i>g</i>	Complementary Information_LNG	C	'R' if corresponding text field is used	Provide the language code presented in Annex II, Code list 1 to define the language used in this data group	a2

A	B	C	D	E	F	G
10	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	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

A	B	C	D	E	F	G
	<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
11		PACKAGE				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	a2
	<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

Table 6
(referred to in Article 7 and Article 8(3))

Report of receipt/Report of export

A	B	C	D	E	F	G
1		ATTRIBUTE	R			
	<i>a</i>	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			
	<i>a</i>	ARC	R		Provide the ARC of the e-AD See Annex II, Code list 2	an21

A	B	C	D	E	F	G
	<i>b</i>	Sequence Number	R		Provide the sequence number of the e-AD	n..5
3		TRADER Consignee	R			
	<i>a</i>	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 Destination Type Codes 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
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide the language code presented in 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 1a of Table 1)	Provide the actual place of delivery of the excise goods	
	<i>a</i>	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

A	B	C	D	E	F	G
	<i>b</i>	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
	<i>c</i>	Street Name	C	For box 4c, 4e and 4f: — 'R' for Destination Type Code 2, 3, 4 and 5 — 'O' for Destination Type Code 1 (See Destination Type Codes in box 1a of Table 1)		an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	NAD_LNG	C	'R' if corresponding text field is used	Provide the language code presented in 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, 5 and 8 (See Destination Type Codes in box 1a of Table 1)		
	<i>a</i>	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			
	<i>a</i>	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
	<i>b</i>	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

A	B	C	D	E	F	G
	<i>c</i>	Complementary information	O		Provide any additional information concerning the receipt of the excise goods	an..350
	<i>d</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
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
	<i>a</i>	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD (box 17a of Table 1) related to the excise product for which one of the codes other than 1 and 21 is applicable	n..3
	<i>b</i>	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
	<i>c</i>	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
	<i>d</i>	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an4
	<i>e</i>	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
7.1		UNSATISFACTORY REASON	D	'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies (see box 6b)		9X
	<i>a</i>	Unsatisfactory Reason	R		Possible values are: 0 = Other 1 = Excess 2 = Shortage 3 = Goods damaged 4 = Broken seal 5 = Reported by ECS (Export Control System) 6 = One or more body records with incorrect values	n1

A	B	C	D	E	F	G
	b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 — 'O' if Unsatisfactory Reason Code is 3, 4 or 5 (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

ANNEX II

(referred to in Article 2)

Lists of codes

1. LANGUAGE 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
hu	Hungarian
it	Italian
lv	Latvian
lt	Lithuanian
mt	Maltese
pl	Polish
pt	Portuguese
ro	Romanian
sk	Slovak
sl	Slovenian (Slovene)
es	Spanish
sv	Swedish

2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field type	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	7R19YTE17UIC8J45
4	Check digit	Numeric 1	9

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

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

Field 4 gives the check digit for the whole ARC that will help detect an error when keying the ARC.

3. MEMBER STATES

Must be identical to the codes of the standard ISO Alpha 2 code ⁽¹⁾ (ISO 3166), limited to the Member States, except:

- For Greece, where EL instead of GR must be used.
- For the United Kingdom, where GB instead of UK must be used.

4. COUNTRY CODES

Use the codes of the standard ISO Alpha 2 code (ISO 3166).

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.

6. GUARANTOR TYPE CODE

Code	Description
1	Consignor
2	Transporter
3	Owner of the Excise products
4	Consignee
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⁾ UN/ECE Trade Facilitation Recommendation No 3, third edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, January 1996, ECE/TRADE/201.

7. TRANSPORT MODE CODE

Code	Description
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

8. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor

9. PACKAGING CODES

Use the codes of Annex 38, box 31 of Regulation (EEC) No 2454/93

10. CANCELLATION REASON CODE

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

11. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Articles 4(1) and 7(2) of Council Directive 95/59/EC ⁽¹⁾	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Articles 3 and 7(1) of Directive 95/59/EC	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 6 of Directive 95/59/EC	N	N	N
T500	T	1	Other smoking tobacco, as defined in accordance with Articles 5 and 7(2) of Directive 95/59/EC	N	N	N
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N

EPC	CAT	UNIT	Description	A	P	D
W200	W	3	Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC	Y	N	N
W300	W	3	Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Article 8(2) and 12(2) of Directive 92/83/EEC	Y	N	N
I000	I	3	Intermediate products, as defined in Article 17 of Directive 92/83/EEC	Y	N	N
S200	S	3	Spirituous beverages, as defined in Article 20, first, second and third indent of Directive 92/83/EEC	Y	N	N
S300	S	3	Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208, other than spirituous beverages (S200)	Y	N	N
S400	S	3	Partially denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200)	Y	N	N
S500	S	3	Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208	Y	N	N
E200	E	2	Vegetable and animal oils — Products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC (2))	N	N	Y
E300	E	2	Mineral oils (energy products) — Products falling within CN codes 2707 10, 2707 20, 2707 30, and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC)	N	N	Y
E410	E	2	Leaded petrol falling within CN codes 2710 11 31, 2710 11 51 and 2710 11 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E420	E	2	Unleaded petrol falling within CN codes 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E450	E	2	Kerosene, unmarked falling within CN codes 2710 19 21 and 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E460	E	2	Kerosene, marked falling within CN codes 2710 19 21 and 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E470	E	1	Heavy fuel oil falling within CN codes 2710 19 61 to 2710 19 69 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling within CN codes 2710 11 to 2710 19 69, not specified above, except products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 other than in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

EPC	CAT	UNIT	Description	A	P	D
E500	E	1	Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC)	N	N	N
E600	E	1	Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	N
E700	E	2	Cyclic hydrocarbons falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE) falling within CN code 3824 90 99 (Article 20(1)(h) of Directive 2003/96/EC)	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) (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y

⁽¹⁾ OJ L 291, 6.12.1995, p. 40.

⁽²⁾ OJ L 283, 31.10.2003, p. 51.

Note: The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001)

Legend of columns:

EPC Excise Product Code

CAT Excise product category

UNIT Unit of measurement (from the list 12)

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)

12. UNITS OF MEASUREMENT

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