



## Frequently asked questions on: EMCS

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### 1. What are the benefits of EMCS?

The advantages of EMCS for the economic operators are numerous:

- No more handling of paper documents (creation, handling, archiving);
- Immediate validation of the e-AD (electronic administrative document), ensuring that the consignee is allowed to receive the goods and minimising the risk of incorrect data;
- Possible integration of the processing with existing computerised systems (e.g. with ERP software);
- Faster release of the guarantee thanks to the timely discharge of the movement;
- Real-time monitoring of the movements;
- Secure exchange of data between all parties (operators and administrations).

### 2. How does EMCS work?

The key element of EMCS is the electronic Administrative Document (e-AD).

In the case of a movement of excise goods between warehouse keepers, or between a warehouse keeper and a registered trader, the e-AD is prepared by the consignor and submitted to his national administration; the administration validates the e-AD against reference data (e.g. the registration number of the consignor and of the consignee). After validation, the e-AD receives a unique reference code called ARC (Administrative Reference Code) and is automatically returned to the consignor who, only by that time, dispatches the goods.

When the goods arrive the consignee establishes a report of receipt that he submits to the Member State of destination; the administration validates it according to the e-AD and possibly to complementary information.

After validation the report of receipt is returned to the consignee for confirmation and to all concerned Member States, including to the Member State of dispatch that in turn automatically forwards it to the consignor.

### **3. How do Economic Operators use EMCS?**

Economic Operators are electronically linked to the EMCS system; depending on their business and excise status, they are able to

- enter and submit e-ADs, and correct them if necessary;
- enter, submit or receive report of receipt;
- submit changes of destination;
- split the movement if it concerns energy products (not all Member States allow this - see document on optional provisions); follow the status of movements in which they are involved;
- access their registration information.

Each Economic Operator uses the interface to the system that is provided by his national administration.

Occasional traders who are not connected to the system receive assistance for introducing data in - or receiving information from - the system.

### **4. Is the use of EMCS mandatory?**

Yes, the EMCS is fully operational (as of 1 January 2011) and all movements of goods under duty suspension are monitored by EMCS.

### **5. What happens in case of system unavailability?**

The EMCS system strongly relies on electronic data exchanges between Economic Operators and Member States. When EMCS is not available in the Member State of Dispatch, the consignor may start the movements under cover of a paper document containing the same data as the e-AD. When in the Member State of Destination the report of receipt cannot be issued by the consignee, a paper document containing the same data as the report of receipt shall be submitted by the consignee to the competent authorities. When the availability of the system is restored, the consignor/consignee shall submit a draft e-AD/ draft report of receipt.

### **6. What are the consequences of having incorrect data in the register of operators?**

EMCS improves the quality of the database of operators, since updates made at national level are disseminated to the other Member States twice a day.

The most important is a legal validity of the authorisation of the Economic operator and not the validity of the database.

#### **7. Can the e-AD be prepared in advance?**

The e-AD must be prepared in advance (as a draft e-AD - maximum 7 days before the date of dispatch), It cannot be modified once it has been validated. A movement cannot start before the date of dispatch, which must be stated in the e-AD.

#### **8. Which document must accompany the transport?**

The transport must be accompanied by a printed version of the e-AD or any other commercial document mentioning, in a clearly identifiable manner, the unique administrative reference code (the ARC code) assigned by EMCS to the movement.

#### **9. How do the economic operators connect to EMCS?**

EMCS establishes a link between the excise applications of all Member States; these applications are developed by the Member States and are based on common specifications. Although the Commission aims at facilitating access to EMCS by all traders, each Member State determines how its national excise system is accessible by the economic operators.