



European  
Commission

# Excise Movement and Control System (EMCS) – Core Business eLearning module

This easy-to-use eLearning module is one of the courses from an extensive EU eLearning programme on Customs and Taxation.

This course is designed to train you about the actors involved in movement of excise goods and the main EMCS processes.

The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU. It ensures and records, in real-time, the secure movement of alcohol, tobacco and energy products, simplifies procedures for traders with a standardised electronic system for the EU, speeds up the release of goods and create a paperless administration.

More than 100 000 economic operators currently use the system, and it is a crucial tool for information exchange and cooperation between Member States.

A similar Advanced Business Module training has been developed, providing more detailed training on each procedure of information exchange.

## Target audience

This course is addressed to the following professionals:

- **Economic Operators** entitled to dispatch or receive goods under Excise duty suspension arrangements and wanting accurate and up-to-date reference information.
- **The MS Administrations** responsible for monitoring outgoing traffic and maintaining and disseminating accurate and up-to-date reference information



## Learning objectives

At the end of the course, you will be able to handle:

- the submission, cancellation or rejection of an Electronic Administrative Document (e-AD);
- the submission of a Report of Receipt;
- the change of the destination of the movement or the split of a consignment by the Consignor.
- the post-delivery processing procedures
- specific processes related to direct delivery, import, exempted or temporary registered consignee
- Excise duty suspension arrangements.

## Course duration

The course takes around 1.30 hour

## Available languages

The course is available in English, Bulgarian, Czech, Latvian, Macedonian, Polish, Romanian.

Consult the table on the [EUROPA](#) website to check availability of further EU language versions.

Menu Course map Glossary Library Print Help Administrative Cooperation Module

**Situations that can arise**

1. Introduction

Sometimes situations arise that require a different process from the standard scenario. This section will look at four of these.

- Cancellation of an e-AD
- Alert or rejection of an e-AD
- Change of destination
- Splitting of consignment



Click each **heading** to get an overview of what will be covered in this section.

**EMCS**

## General Features

You may interrupt your course. When reopening the course you can resume where you have left the course off.

Besides the menu, in the upper toolbar of the course, a course map allows you to quickly access the sections and subsections.

A course summary of the most relevant information is available in a printable format. You can also print any screen of the course with the print option.

## How to get access to the course?

The eLearning module is free to download and is easy to use.

- Freely download the eLearning module using the *download form*.
- Select the eLearning in the drop down menu.
- You have the choice between 'non-SCORM' (iso, exe, html/html5) and 'SCORM' (for LMS systems).
- If you use a 'non-SCORM' version, read the Quick Start Guide available in the downloaded zip folder. It explains how to install the courses to your system.
- Using the course does not require a high level of information technology skills from the learners.
- In case of technical issues contact first your local administrator. If the problem persists, send the description (including screenshots) to [taxud-elearning@ec.europa.eu](mailto:taxud-elearning@ec.europa.eu)

**Contact: DG TAXUD / E3**  
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