

DG TAXUD – EXCISE COMPUTERISATION PROJECT	REF: ECP1-ESS-FESS-S.I
FESS - SECTION I GENERAL INTRODUCTION	VERSION: 2.00-EN

## SECTION I: GENERAL INTRODUCTION



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## Document History

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# 1 Introduction

## 1.1 Purpose of the document

The Functional Excise System Specification (FESS) is the essential deliverable of the EMCS System Specifications, as it gives the full specification of the whole functionality of EMCS. It aims at:

- defining precisely the scope, context and participants of EMCS;
- detailing the whole functionality required;
- serving as baseline for further design and development of technical components making up the operational EMCS.

This document has been built on the basis of the following documents:

- the Feasibility Study [R2 & R3] completed in 1999/2000 and accepted by DG TAXUD on 17 March 2000;
- the Addendum to the Feasibility Study [R4] published early 2003 and approved by the Excise Committee on 3 April 2003;
- the Final Report [R5] from the Reflection Group that was composed of representatives of eight Member States that met six times from 23 January to 3 June 2004 in order to examine the requirements of EMCS and agree on the general orientations.

The FESS document has been developed with a methodology as close as possible to the one adhered to when constructing NCTS. The aim was to produce consistent specifications while taking into account the fundamental difference between an administrative system that supports the work of Administrations (i.e. NCTS), and a follow-up system interconnecting economic operators, so as to provide real-time information to all partners (i.e. EMCS).

Functionality is represented under the form of **use cases**. There is a complementary representation of the very functionality by means of **State Transition Diagrams (STD)** showing how each use case contributes to the evolution of the major entities managed by the system. Both representations, use cases and STD, are tied together by the definition of the **messages** exchanged among actors participating in the system. The structures of the messages are given in Appendix D.

The whole FESS should be read in conjunction with:

- the Glossary of Terms (GLT) [R6] which defines all business concepts used in EMCS and the IT-related terms of use in the ESS project;
- Fallback and Recovery Specification (FRS), which is a separate document devoted to the detection, assessment and processing of potential errors and exceptions, including human handling errors and technical failures.

## 1.2 Field of application

The Excise Computerisation Project (ECP) aims at constructing the Excise Movement and Control System (EMCS) that aims to improve the efficiency of procedures applied to Excise products moving under Excise suspension arrangements.

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To that end, it creates its major specification document, the Functional EMCS System Specification (FESS) that aims at describing all processing and the usage of computerised tools provided both to economic operators and to the competent Administrations in the Member States and in the European Commission.

The FESS does not only cover the EMCS application but the whole System, taking the two words in the following senses:

**System:** assembly of all persons, resources and procedures, computerised or not, that contribute to the documentary processing and to the control of movements of goods under Excise duty suspension inside the territory of the European Union.

**Application:** either the actual computerised application developed by each partner (European Commission, MSA or economic operator) or the global application resulting from the interconnection of these applications.

Consequently, being defined at System level, and not only at Application level, the FESS describes complementary manual processing where necessary for completeness or for understanding.

Where the FESS describes parts of functionality that are shared among Member States or by one MSA and the part of the system controlled by the EC, the specification is mandatory. In this case, the short names of the concerned exchanged messages, anyway, always begin with C\_ (as explained in Appendix D)

Where it describes parts of functionality that happens between an economic operator and his MSA, and still more inside a MSA, the FESS must be considered as a strong recommendation subject to national adaptation. For that part, descriptions are less detailed and include open options that must be understood as suggestions.

### 1.3 Intended readership

The intended readership for this document includes:

- any person responsible for the functional and technical specification or implementation of EMCS;
- any person responsible for the definition of test protocols for EMCS;
- any other authorised body concerned with EMCS, including the Excise Committee, the ECWP, the ECP steering committee, and professional organisations of economic operators.

### 1.4 Structure of the document

The FESS is divided in a series of Sections, accompanied by several appendices (refer to the explanations and tables associated with the FESS cover-page):

#### SECTION I – GENERAL INTRODUCTION

This is the present Section which contains the following chapters:

- **1. Introduction** defines the purpose, the field of application, the readership of the document. It gives the tables of applicable and reference documents, a specific



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glossary and major general assumptions.

- **2. Methodology** describes the way the model has been built.
- **3. Formalism used to document functionality** describes the graphical and textual elements that make up the representation of the functionality, and how they form a complete and consistent representation of the system.
- **4. System Overview** introduces the main functionality and presents the general context diagram together with the actors.
- **5. General non-functional Requirements** discusses the non-functional requirements of the EMCS systems.

## SECTION II – CORE BUSINESS

Gathers the whole list of use cases that make up the business life cycle of the e-AAD, and all possible variants. It is worth noting that this Section starts with an analysis of general business threads inspired from the works by the Reflection Group. These threads embody real life situations translated into a meshing of use cases. They demonstrate that the knowledge gathered by the Reflection Group is comprehensively and accurately put to use in the construction of the FESS.

## SECTION III – MANAGEMENT OF SEED AND REFERENCE DATA

Gathers the whole list of use cases that care for creation, maintenance, and dissemination of the permanent information necessary to check the validity of the messages exchanged.

## SECTION IV – FOLLOW-UP AND COLLABORATION

Gathers the whole list of use cases that allow MSAs to control the EMCS movements.

## SECTION V – SYSTEM ADMINISTRATION

Gathers the whole list of use cases that each MSA should implement in order to guarantee the optimal functioning of their EMCS application.

## APPENDICES

The following appendices complement the use cases of Sections II to V of the FESS. They are nonetheless essential reading for whoever is eager to go in depth in the intricacies of EMCS:

- **A. (Availability and Performance Requirements):** these are the non-functional requirements that need to be considered when SLAs for operations will be negotiated.
- **B. (Lists of Codes):** reference codes are necessary to standardise exchanged data, such as Country codes, products, reasons, etc.
- **D. (Functional Messages):** here is given detailed description of all messages exchanged by the EMCS actors throughout the processing of use cases.
- **E. (User profiles):** this gives a look-up table of user profiles in terms of the use cases they are authorised to activate.
- **H. (Timers):** this appendix presents the list of the functional timers used in EMCS requirements ; for each timer are given the entry points in the use cases where timer

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is started, stopped and where subsequent actions are taken at expiry date.

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## 1.5 Applicable and reference documents

### 1.5.1 Applicable Documents

Ref.	Identifier	Title	Version	Issued
A1	TAXUD/2003/CC/073	Framework Contract		18/09/2003
A2	SA01	Specific Agreement n° 01 (SA01) for Lot ESS based on [A1]		
A3	TCE-PQP-MD	Project Quality Plan (Main Document) for TAXUD TCP	5.04	11/04/2003
A4	ECP1-ESS-SQPA	SQPA for Lot ESS SA01	1.07	18/07/2002
A5	ECP1-ESS-SQP	Specific Quality Plan	1.00	01/04/2004
A6	ESS-TOR-008	Terms Of Reference	1.07	18/07/2002
A7	ECP1-ESS-SEP	Security Policy	2.02	13/12/2004
A8	CED No 382	ECP Project Management Plan	3.00 Rev2	29/01/2003
A9	CED No 431	ECP Master Plan	Rev 1	28/11/2003
A10	92/12/EEC	Council Directive on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products		25/02/1992
A11	(EEC) No 2719/92	Commission Regulation on the accompanying administrative document for the movement under duty-suspension arrangements of products subject to excise duty		11/09/1992
A12	(EC) No 31/96	Commission Regulation on the excise duty exemption certificate		10/01/1996
A13	(EC) No 2073/2004	Council Regulation on administrative cooperation in the field of excise duties		16/11/2004

Table 1: Applicable documents

### 1.5.2 Reference Documents

Ref.	Identifier	Title	Version	Issued
R1	Not applicable any more			
R2	3AT 05006 AAAA CRZZA	Feasibility Study – consolidated report	V01	12/10/1999

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Ref.	Identifier	Title	Version	Issued
R3	3AT 05006 AAAA DTZZA	Feasibility Study – final report	V02	19/11/1999
R4	CED Nr. 394	Addendum to the Feasibility Study	Rev1	29/01/2003
R5	CED Nr. 474	Report by the Reflection Group		16/06/2004
R6	ECP1-ESS-GLT	Glossary of Terms	1.01-EN	14/11/2004
R7	ECP1-ESS-FRS	Fall-back and Recovery Specification	V1.05-EN	27/03/2006
R9	TSS-FSF-REL4	Functional transit System Specifications V 4.0-e	V 4.0-e	28/08/2001
R10	ECP1-ESS-INP	Information Policy	2.03	22/12/2004
R11	ECP1-ESS-TOC	Terms of Collaboration	2.03	03/12/2004
R12	CED Nr. 333	SEED DATABASE	Rev 3	31/07/2001
R13	CED Nr. 457	Administrative arrangement for the use of the Early Warning System	final	02/07/2004
R14	CED Nr. 329	Request for verification of intra-community movements of excise goods	Rev. 7	15/11/2002
R15	ECP-FITSDEV-SA02-SEEDV0-FSS	Functional Excise System Specification for SEED V.0	0.5	25/01/2005

Table 2: Reference documents

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## 1.6 Specific glossary

Below are listed all acronyms of interest that are used in the FESS document, and whether they are referenced in the GLT [R6]. Whenever they are specific to the FESS, terms are further commented, as applicable.

Acronym	Translation	Found in GLT	Comment
<b>AAD</b>	Administrative Accompanying Document	yes	
<b>ACID</b>	Atomic, Consistent, Isolated, Durable	no	One of the norms for transaction processing; usually reserved for simple one-legged transaction
<b>AES</b>	Automated Export System	yes	
<b>ARC</b>	AAD Reference Code	yes	
<b>CCN/CSI</b>	Common Communication Network/Common System Interface	yes	
<b>CN</b>	Combined Nomenclature	yes	
<b>COL</b>	Custom Office List	yes	
<b>COS</b>	Central Operation Specification	yes	
<b>COTS</b>	Commercial Off The Shelf	yes	
<b>CS/RD</b>	Central System – Reference Data	yes	
<b>CS/MIS</b>	Central Services – Management Information System	yes	
<b>ECWP</b>	Excise Computerisation Working Party	yes	
<b>EBP</b>	Elementary Business Process	yes	
<b>EcOp</b>	Economic Operator	yes	
<b>ECP</b>	Excise Computerisation Project	yes	
<b>ECS</b>	Export Control System	no	
<b>EEC</b>	European Economic Community	no	
<b>EDI</b>	Electronic Data Interchange	yes	
<b>EDIFACT</b>	EDI for Administration Commerce and Transport	yes	
<b>ELO</b>	Excise Liaison Office	yes	
<b>EMCS</b>	Excise Movement and Control System	yes	
<b>EOL</b>	Excise Offices List	yes	
<b>ERP</b>	Enterprise Resource Planning	no	Application, or group of interconnected applications, that collects, processes, stores and distribute operational information essential to the Enterprise business.

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Acronym	Translation	Found in GLT	Comment
<b>ESS</b>	EMCS System Specifications	no	The current project that produces the FESS, among other deliverables
<b>EWSE</b>	Early Warning System for Excise	yes	
<b>FESS</b>	Functional Excise System Specifications	no	
<b>FMS</b>	Functional Message Structure	yes	
<b>FPP</b>	Fallback paper procedures	no	The set of paper based procedures to be used where a Member State Administration or an economic operator cannot accede EMCS.
<b>FRS</b>	Fallback and Recovery Specification	no	
<b>FTSS</b>	Functional Transit System Specifications	no	
<b>GLT</b>	Glossary of Terms	no	
<b>IE</b>	Information Exchange	yes	
<b>IT</b>	Information Technology	no	
<b>LRN</b>	Local Reference Number	no	A code assigned by the consignor to serve as local reference of a consignment before the e-AAD is validated and the ARC appointed
<b>MA</b>	Mutual Assistance	yes	
<b>MRN</b>	Movement Reference Number	no	The MRN is the reference of a Customs movement in particular in NCTS; by extension it may be considered as an equivalent of "SAD number"
<b>MS</b>	Member State	no	
<b>MSA</b>	Member State Administration	yes	
<b>MVS</b>	Movement Verification System	yes	
<b>N/A</b>	Not Applicable	no	
<b>NACK</b>	Non-ACKnowledgement service message	yes	
<b>NCTS</b>	New Computerised Transit System	no	
<b>ORO</b>	Occasionally Registered Operator	yes	
<b>PRO</b>	Permanently Registered Operator	yes	
<b>SAD</b>	Single Administrative Document	yes	
<b>SEED</b>	System for Exchange of Excise Data	yes	
<b>SEP</b>	Security Policy	no	
<b>SLA</b>	Service Level Agreement	yes	
<b>SSO</b>	Single Sign-On	no	A technique that allows a user to give his credentials (password) only once to access to a range of secured services.

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<b>Acronym</b>	<b>Translation</b>	<b>Found in GLT</b>	<b>Comment</b>
<b>STD</b>	State Transition Diagram	yes	
<b>TAXUD</b>	Directorate-General Taxation and Customs Union	no	
<b>TCP</b>	Transit Computerisation Project	no	
<b>TESS</b>	Technical Excise System Specifications	no	
<b>ToR / TOR</b>	Terms of Reference	no	
<b>UC</b>	Use Case	yes	
<b>VAT</b>	Value Added Tax	no	
<b>VIES</b>	VAT Information Exchange System	yes	

*Table 3: Specific Glossary of acronyms used in the FESS*

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## 1.7 Assumptions

The following are assumptions made while preparing the FESS and that should be settled by the Commission by the time the ESS Project is delivered:

- Functionality is not bound by the current Excise legislation. The impact of EMCS on the legislation is studied by the competent service of the Commission that is responsible for preparing and proposing adequate legal provisions;
- Each permanently registered economic operator is granted access account and rights to EMCS according to his profile. Whenever the economic operator has no electronic means to access EMCS, the MSA from which he depends is committed to provide him support and help;
- EMCS registration and movement data are kept available for a commonly agreed timeframe so that MSAs and, possibly, economic operators are in a position to consult them as long as pending issues are not solved. According to Article 25(1) of Regulation (EC) No 2073/2004, the timeframe cannot be shorter than three years.



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## 2 Methodology

### 2.1 Introduction

The present chapter lists the rules used to construct the FESS. They focus on two main goals, i.e. functional coverage and maintainability.

**Functional coverage** is ensured by breaking down the functionality into elementary functions. Each elementary function is represented by a use case.

The model is built as follows:

- a list of requirements consolidated from:
  - the Feasibility Study [R2 & R3] amended by its Addendum [R4];
  - the Final Report of the Reflection Group [R5];
  - complementary requirements and directions introduced for the sake of completeness;
- a list of use cases covering all requirements.

**Maintainability** is ensured by the fact that the basic elements of the FESS are developed and maintained in a series of separate building blocks; this allows modularity in team work, and an accurate update tracking. Complementary tools are used to ensure traceability from requirements to elements of specification.

### 2.2 Basic concepts

The system specification focuses on three major aspects:

- detailed description of the actions that each actor is committed to perform vis-à-vis his partners, under the form of process flow diagrams accompanied by a textual description of each elementary (business) process that composes the diagram; processes are ordered as described by the diagram;
- description of the life cycle of the principal entities managed by EMCS under the form of State Transition Diagrams documented from different viewpoints;
- detailed definition of the interactions between actors, with the documentation of their contents (Functional Message Structure), their involvement in the changes of state and the way they are included in the activity flows.

#### 2.2.1 Description of actions: the use case

The specification of the EMCS functionality is based on the concept of *use case*.

A use case may be viewed as a collection of possible sequences of interactions between the system and the actors, relating to a particular objective.

In EMCS, a use case is defined as an ordered (which does not mean sequential) and uninterruptible set of actions performed by a group of interacting actors, that takes and leaves all entities handled in a stable state.

A use case is the application of a **contract** for the achievement of a **goal**.

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A contract is an agreement governing some collective behaviour of a group of actors in relation to a set of objects. Each actor has a series of roles and responsibilities in the achievement of the contract.

A goal is expressed in terms of post-conditions, a set of circumstances that must be met to consider that the use case was successful.

The use case is composed of actions, each of which is assigned to a particular actor profile. Actors communicate with each other by means of exchange of information carried by messages.

### 2.2.2 Description of life cycle: the State Transition Diagram

A State Transition Diagram gives the broad picture of an entity life cycle. It interconnects identified states through the achievement of business processes, each of which involves receipt or emission of messages under the control of some conditions.

Each node of the State Transition Diagram is a stable state of the entity considered. It defines in particular which events are significant at this place.

The occurrence of other events, in particular receiving messages not expected in the context of the state under review, is an exception and is documented in the FRS.

Each arc of the State Transition Diagram is a business process in the functional description; where there is an incoming message, its receipt is the triggering event of the business process; the conditions for the transaction are the preconditions of the business process.

### 2.2.3 Description of interactions: the Functional Message Structure

Both underlying entities and exchanged messages (information interchanges) are documented under the same form, namely a hierarchy of homogeneous sets of information. Appendices C (entity model) and D (functional messages) give exhaustive cover of entities and messages.

The Functional Message Structure (FMS) is a format-free description of the messages as a hierarchy of structures of elementary data. The hierarchy is represented by typographical indentations where each component appears to the right of the element they are part of.

Whenever necessary, blocks of data are grouped in *segments*. A segment is a sub-structure of information that never exists *per se*, but participates in the description of messages and entities.

A *message* is a complete structure of information to be exchanged between actors; it has generally the same form as a segment, but with a more complex structure.

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FORMALISM USED TO DOCUMENT FUNCTIONALITY	

## 3 Formalism used to document functionality

### 3.1 Structure of a typical Section

Sections II, III, IV and V of the FESS have a common structure that documents the part of the EMCS functionality they address:

- an **introduction** (see paragraph [3.2](#) below);
- **general process threads** that translate major business situations (see paragraph [3.3](#) below)
- one or several series of **use cases** descriptions, grouped by focus (see paragraph [3.4](#) below);
- if relevant, a series of **State Transition Diagrams** that depict the life cycle of the major entities processed by the functionality at stake in the given Section (see paragraph [3.5](#) below);
- an **index of the elementary business processes** that compose the use cases described in the section (see paragraph [3.6](#) below).

### 3.2 Introduction

The aim of the introduction of each Section is to give an overview of the functionality covered by this Section. It amounts to a general description of the functionality, possibly illustrated by schemas assembling use cases so as to show how they contribute to the completion of the functionality.

### 3.3 General Process Threads

In order to illustrate business situations, several process threads have been gathered. The departing point was the works of the Reflection Group (see [R5]) that helped in refining and deepening the functionality of EMCS. The Reflection Group consolidated flowcharts exemplifying how movements of excisable goods must be processed under duty suspension, with as many variants as are encountered in day-to-day life.

With these flowcharts as basis, general **process threads** are assembled. They are assemblies of use cases and of the elementary business processes encapsulated within.

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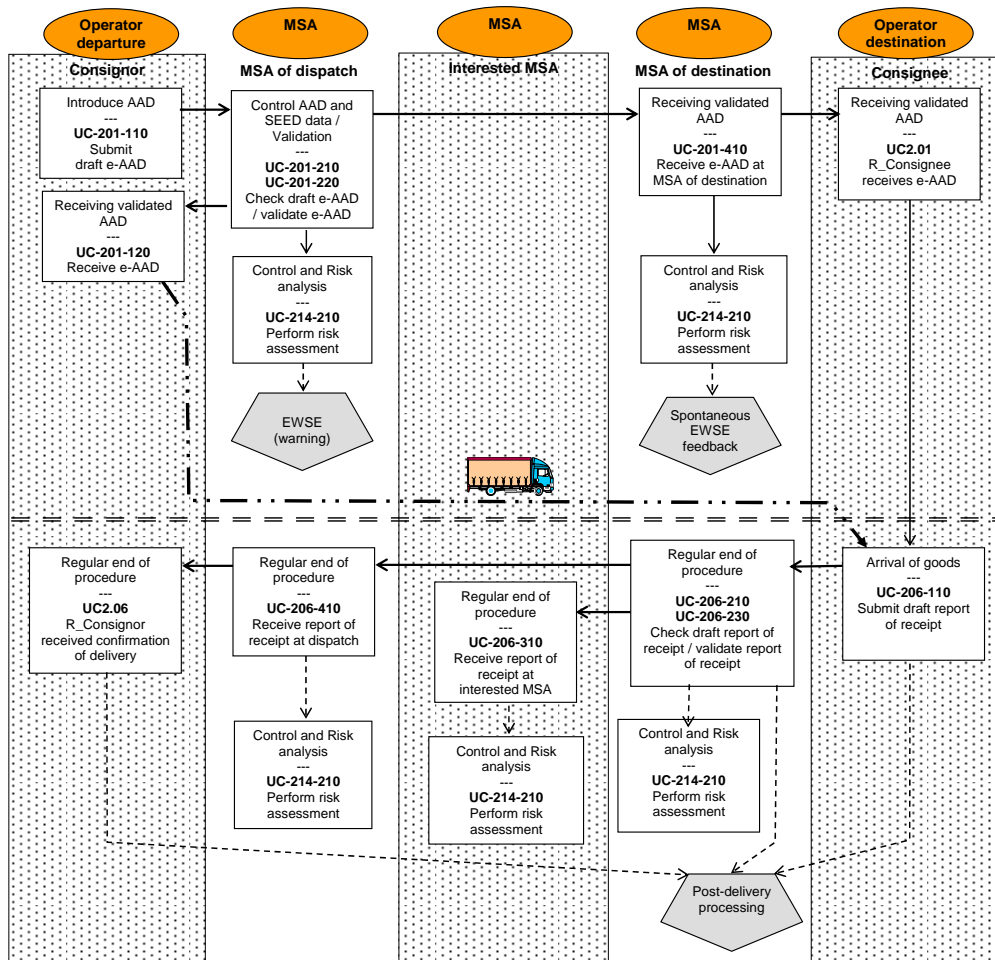


Figure 1 Example of Process thread diagram

*It is of high importance to understand that the process threads presented in the other Sections of the FESS must not be considered as normative but as illustrative, i.e. they do not express the functionality of EMCS but are provided for a better understanding of what can be done with the use cases. The only normative functional description of EMCS is contained in the use cases and in the Appendices A to D of the FESS.*

### 3.3.1 Actors

Each participating actor is represented by a column of the diagram. A red oval in heading of each column gives the general profile of the actor, while a subtitle gives his role.

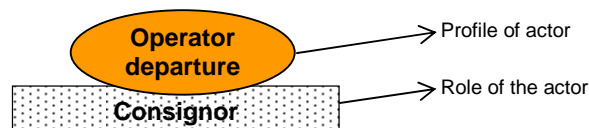


Figure 2 Example of actor profile and role

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### 3.3.2 Processing

Each rectangle represents a group of elementary business processes within a use case. A process group is completely devoted to a given actor.

The rectangle contains:

- an optional global description of the covered functionality;
- the list of the EBPs that make up the functional group; if the functional group consists in a single result, the list of EBPs is replaced by the sole use case name;
- a summary of the names of the EBPs, for complementary information; when the use case name replaces the list of EBPs, that information is made of the name of the result.

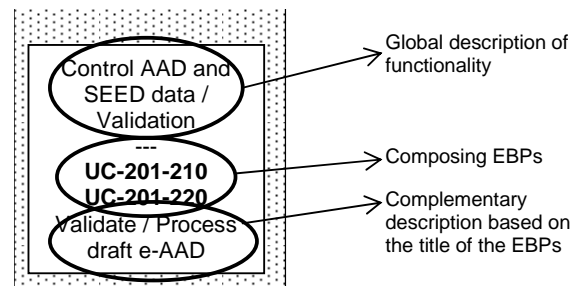


Figure 3 Example of process group

The EBPs are grouped in the same rectangle when:

- they belong to the same use case; and
- they are performed by the same actor; and
- they are chained in immediate sequence.

### 3.3.3 Control flows

Arrows express control flows; when they are plain, they indicate mandatory chaining of actions, whereas dashed arrows indicate optional control flows.

A given arrow usually describes one or several information exchanges, or a simple logical sequence (in particular upon transition between use cases). Most times, this is the case, but in other cases a single arrow describes several exchanges, or a simple logical sequence (in particular upon transition between use cases).

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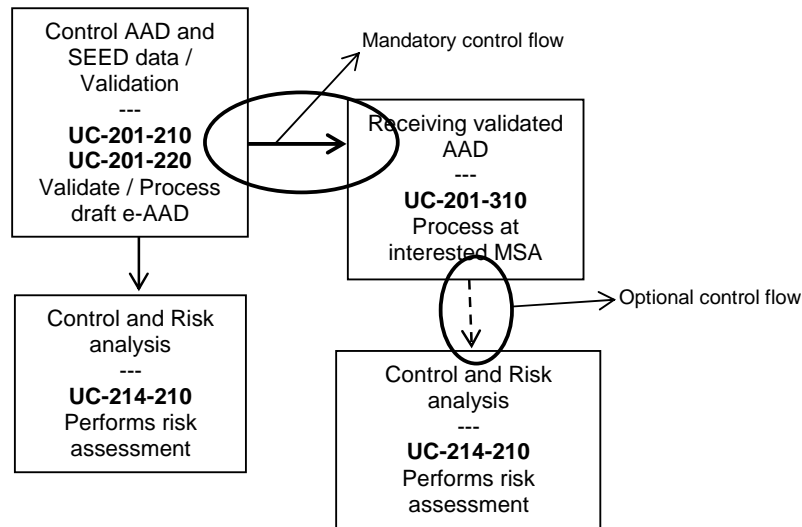


Figure 4 Examples of mandatory and optional control flows

### 3.3.4 Connection of use cases

Connection of use cases are represented in two manners:

- where the process thread is based on two use cases (that are always in sequence), the transition is expressed by a double dashed line;

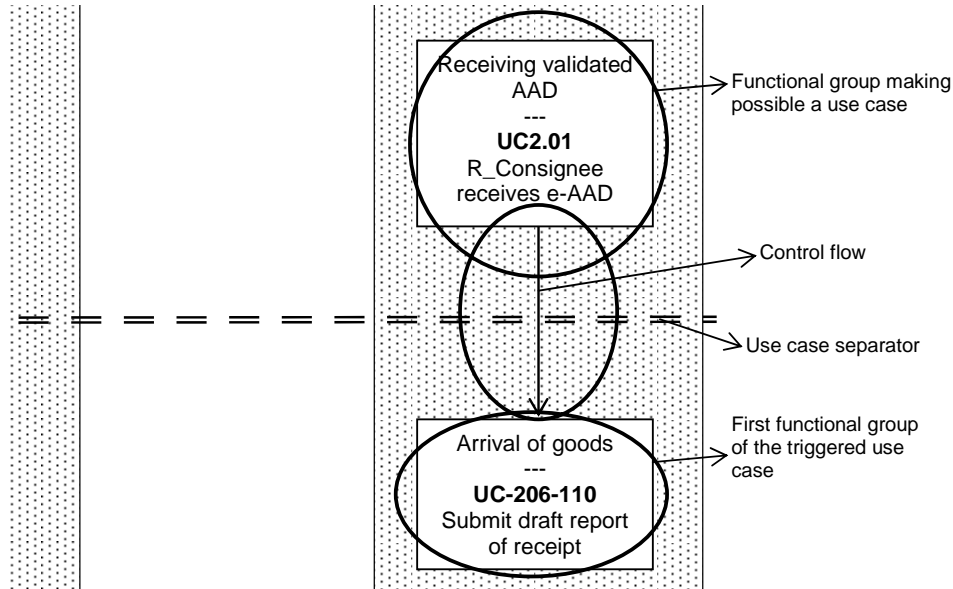


Figure 5 Example of transition between use cases in a process thread

- where a given process group results in triggering a use case that is not part of the process thread (for instance risk assessment resulting in EWSE processing), this is expressed by a wide pentagon bearing a short reference to the concerned use case.

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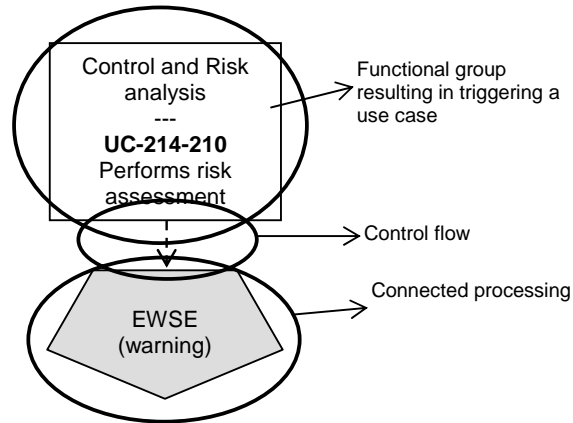


Figure 6 Example of transition to an external use case

### 3.3.5 Physical flow

When the process thread covers a variant (a difference from other cases) or a part of a movement of goods, that movement is described by a chain dotted line that links the functional group at dispatch and the functional group at delivery of goods. The symbol of a vehicle (lorry or vessel) illustrates this.

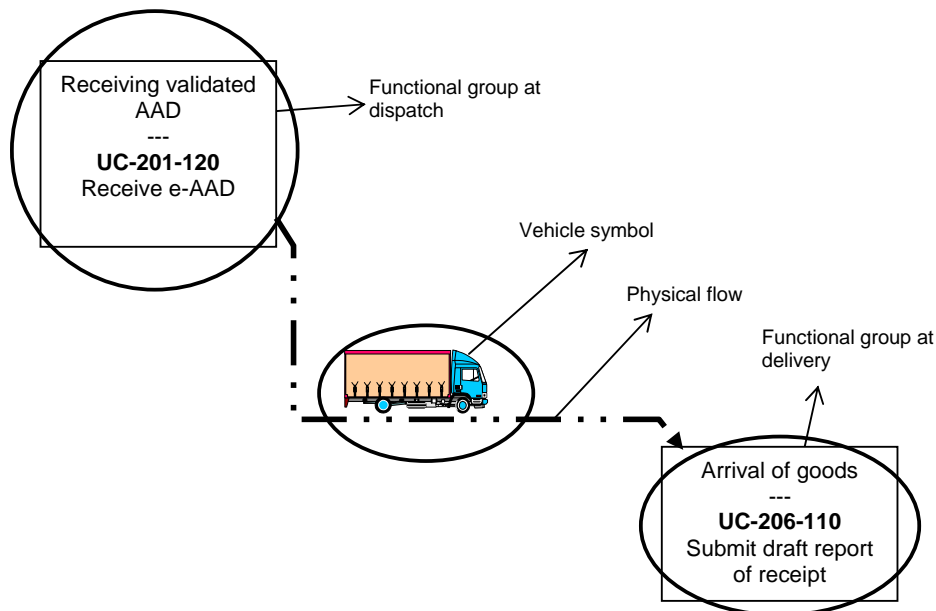


Figure 7 Example of transition between use cases in a process thread

## 3.4 Use case description

A use case is identified by a code and has a name.

The code has the form UCg.xx where:

- g: is a digit 0, 1, 2 or 3

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- xx is a two-digits number

Both are arbitrary and do not have a significant meaning; however, one may observe that generally:

- use cases of which first digit is 0 are described in Section V – System administration;
- use cases of which first digit is 1 are described in Section III – SEED and reference data;
- use cases of which first digit is 2 are described in Section II – Core business;
- use cases of which first digit is 3 are described in Section IV – Follow-up and collaboration;

That observation can however not be considered a rule.

The name of a use case is a short phrase (less than one line) that describes its general functionality.

### 3.4.1 Overview

This paragraph is a short description of the main features and purpose of the use case, together with its positioning in the overall EMCS business.

It must be noted that in some few cases, only an overview is given to document the use case, whenever:

- Detailed or optional information falls in the realms of MSAs;
- Some business situations are documented by some other use cases or a combination thereof.

### 3.4.2 Participants, motivations and commitments

This paragraph comprises:

- a diagram showing all actors involved and their relationship with the use case, illustrating the subsequent diagram;
- a list of all actors involved, one of which is identified as the main actor (often, but not necessarily, the actor who triggers the use case); for each actor, the interest, motivation and commitments are given.

Actors are either human actors or organisations (for instance an economic operator or an Administration); they are also technical components acting as deputies, such as the IT system of a MSA. The relationship is not between applications but between persons: the economic operator represents the human actor who is linked to the MSA application.

In the diagram, the use case is depicted by an oval. Each human actor is represented by a very simplified human shape, the "stick man" figure. Technical actors (IT systems) are represented by a rectangle with a small stick man in the angle. A connecting line, tagged with a literal, shows how each actor participates in the use case.



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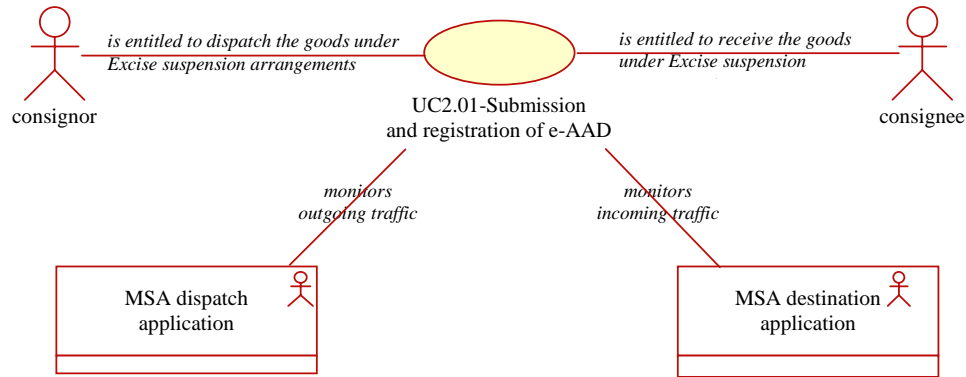


Figure 8 Example of Use Case in context

### 3.4.3 General conditions

This paragraph is a textual illustration of the preceding diagram; it describes the general context in which the use case is active; it comprises three sub-paragraphs:

- **trigger:** event that starts the use case; it is either a human decision, in which case the motivation is recalled, or an automatic event such as receipt of a message or expiry of a timer;
- **pre-conditions:** a series of conditions which must be true before the use case starts; in principle, the use case cannot start if any one of the pre-conditions is false;
- **post-conditions:** a series of conditions which are true when the use case completes successfully.

### 3.4.4 Process flow diagram

This diagram shows how the processes composing the use case are chained together, which messages they exchange and where they are performed.

Each participating actor is represented by a column of the diagram.

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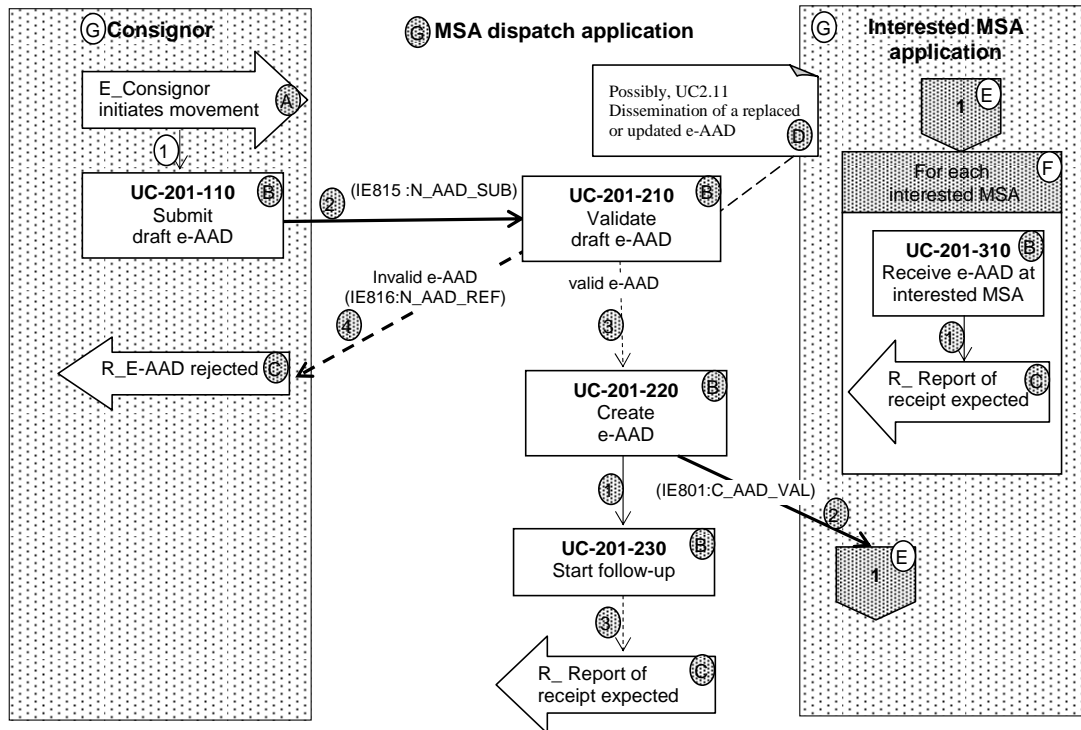


Figure 9 Example of Process Flow Diagram

Process flows are composed of two categories of elements, detailed in paragraphs 3.4.4.1 to 3.4.4.7 below:

- the components of the process flow, identified by an alphabetical tag on Figure 3:
  - Event;
  - Process (EBP);
  - Result;
  - Note;
  - Process flow connector;
  - Iteration;
  - Actor;
- the flows taking place between components, identified by a numerical tag
  - Mandatory flow for one actor;
  - Mandatory flow between actors;
  - Optional flow for one actor;
  - Optional flow between actors;

### 3.4.4.1 Events

An event (A) is an occurrence that triggers the business to respond in a predictable fashion. An event causes a sequence of processes to start or to restart after a process flow broke down.

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The event is shown as a large arrow pointing from left to right and is drawn in the column of the actor(s) where it happens.

Each event identifier starts with an E\_ followed by its name.

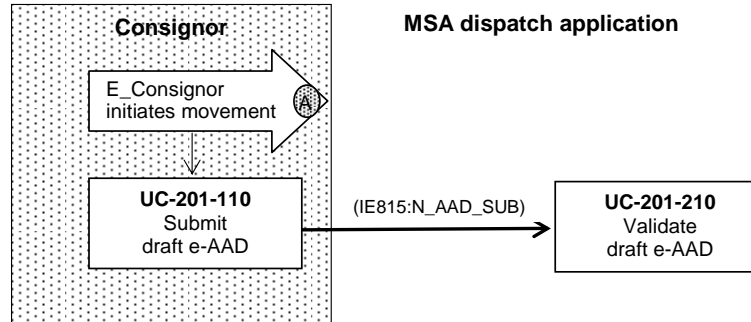



Figure 10 Example of Event Diagram

#### 3.4.4.2 Process (EBP)

An elementary business process , also called process in the document, is shown as a rectangle containing its identification and its name.

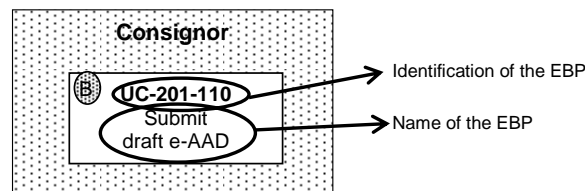



Figure 11 Example of Elementary Business Process

Each EBP is identified by a string of the form 'UC-gxx-yyz' where:

- gxx: stems from the number of the use case UCg.xx
- y: Number characterising the column and actor in the diagram process flow
- zz: Sequential number of the EBP inside the column

In addition, each EBP is tagged by a label that summarises its activity (e.g.: Process arrival notification).

#### 3.4.4.3 Result

A result  is a business outcome (possibly intermediate) put at the disposal of other processes, e.g. "R\_E-AAD rejected".

The result is represented as a large arrow pointing from right to left and is drawn in the column of the actor(s) where the result will be used.

The result identifier starts with R\_ followed by its name.

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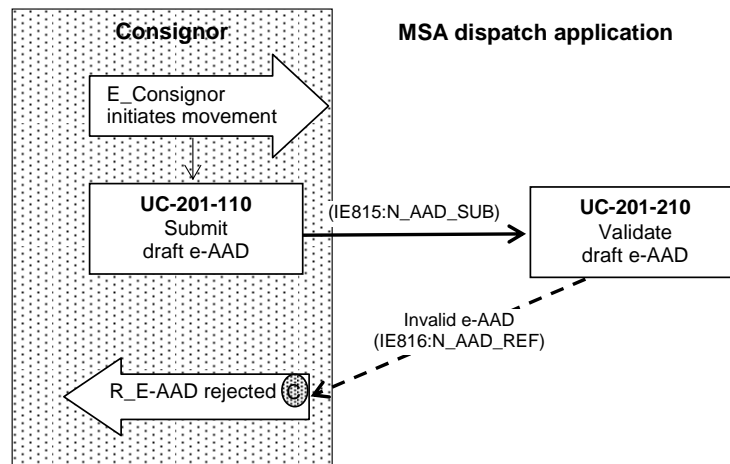



Figure 12 Example of Result

#### 3.4.4.4 Note

A free comment, or note,  is used to emphasize a particularity that would not appear in the short description of a process or in its name: an important option or a secondary action performed in an EBP. The note is connected to the process by a thin dashed line.

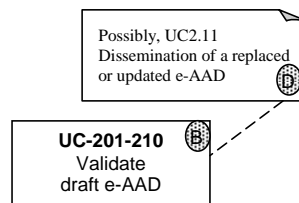



Figure 13 Example of Note

#### 3.4.4.5 Flow connector

A flow connector  is used to clarify the diagram when the next component in the process flow is too far away from the previous one. It must be linked to processes belonging to the same use case.

The flow connector is represented as a small house on its roof. It is labelled with a number and both components (the previous one and the next one) are on the same diagram, including where the diagram is shown onto different pages.

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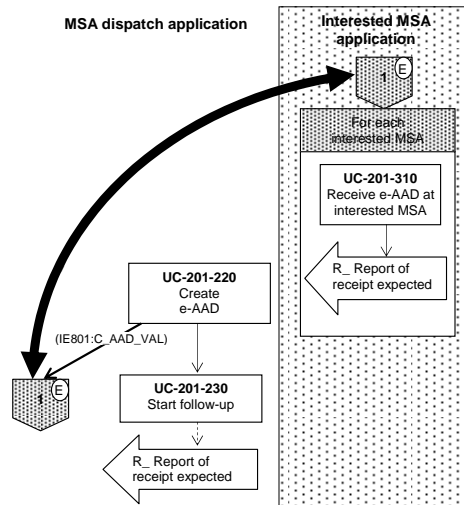



Figure 14 Example of Flow Connector

#### 3.4.4.6 Iteration

An Iteration  describes the case where sequences of processes need to be repeated a number of times, as if in a loop.

The loop is deemed to continue a predictable number of times (in this case the statement specifying the number of iterations will be introduced by the word 'For'), or it may continue an unpredictable number of times until some expectedly verifiable condition is satisfied (introduced by the word 'Until').

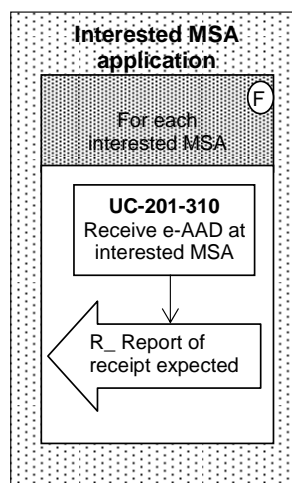


Figure 15 Example of Iteration

#### 3.4.4.7 Actor

The process flow diagrams indicate also in background the actors involved, embodied

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by a column of the diagram. Processes that are performed by a given actor appear in the column of that actor.



Figure 16 Example of Actors depicted by columns

### 3.4.4.8 Flows between components

The flows are represented using a plain arrow which starts from one component of the process flow and leads to another one.

- Mandatory flow for one actor: is represented by a thin solid line; in this context, ‘mandatory’ means that the succession of the components is imposed (control flow).
- Mandatory flow between actors: is represented by a thick solid line. This flow is always labelled with an identifier of the information to be exchanged in the form *IEnnn:d\_111\_222* (data flow), see paragraph 3.7.2.
- Optional flow for one actor: is represented by a thin dashed line; in this context, ‘optional’ means that the succession of the component depends on a certain condition. So, this flow is always labelled with the name of the condition.
- Optional flow between actors: is represented by a thick dashed line and is always labelled with both the name of the condition (because the flow is optional) and the identifier of the information to be exchanged.

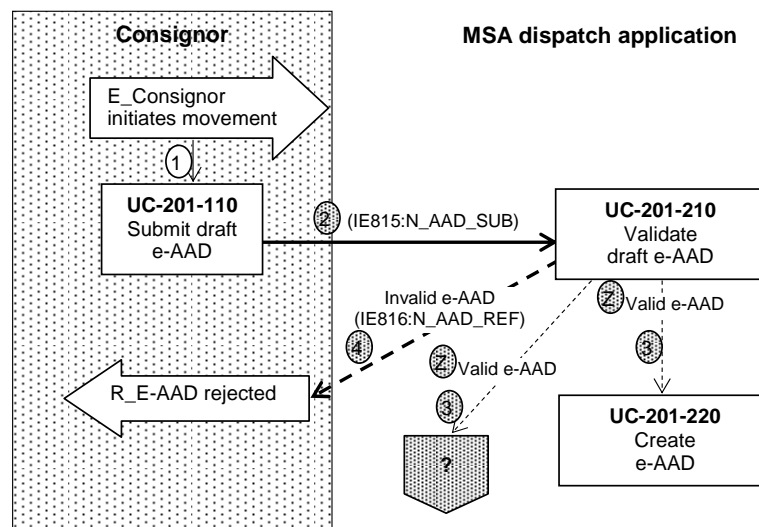


Figure 17 Example of Flows between Components

It must be noted that, depending on the circumstances met by an EBP, different sets of

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flows are produced. As explained above, each optional flow is labelled with the name of a condition. When two or more flows leaving one process are labelled with exactly the same name of condition, it means that they are produced simultaneously. (see condition



“Valid e-AAD”)

An information to be exchanged (for example: IE815:N\_AAD\_SUB) represents the flow of information between two EBPs, i.e. exchanged between two actors.

No assumption is made on the communication medium used to carry this flow of information.

The contents and structure of all Information Exchanges (IE) are detailed in Appendix D, Functional Messages.

The following remarks apply to all IEs:

- They have to comply with the structure, conditions and rules defined in Appendix D. In case of non-compliance, the IE is rejected, a notice of non-acknowledgement (NACK) is returned to the sender, the process flow is interrupted, and exception handling measures must be taken;
- Some contain some free text written in any European language, always limited to well defined fields foreseen in the structure.

### 3.4.5 Major and minor events

Major and minor events are the main or secondary triggers that launch a use case.

They are depicted as exemplified below:

<b>❶ E_Consignor initiates movement</b>
<b>❷ Actor:</b> consignor
<b>❸ Location:</b> consignor's premises
<b>❹</b> The consignor decides to dispatch goods under Excise suspension arrangements

Table 4: Example of Event

Each event contains:

- **❶** its name;
- **❷** who produces it (Actor);
- **❸** where it happens (Location);
- **❹** its description.

### 3.4.6 Processes (EBP)

A process is characterised by a unique actor responsible for its completion.

It is depicted as exemplified below:

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<b>❶ Submit draft e-AAD</b>	<b>❷ Process: UC-201-110</b>
<b>❸ Actor:</b> consignor	
<b>❹ Location:</b> consignor's premises	
<b>❺ Processing mode:</b> Semi-automatic	
<b>❻ Constraint:</b> the economic operator is allowed to submit an e-AAD	
<b>❼ Description:</b> <p>The consignor is responsible for filling in the fields of the e-AAD, except the ARC, and for submitting it to the MSA dispatch application. Unless explicitly stated otherwise, all fields must be filled in, if necessary with a non-applicable mention.</p> <p>The submitted information contains in particular the following references:</p> <ul style="list-style-type: none"> <li>• a Local Reference Number, being a serial number, unique reference assigned to the e-AAD by the consignor;</li> <li>• reference to a temporary authorisation, if the consignee is a temporary registered trader;</li> </ul> <p>The e-AAD is always electronically submitted <b>❸</b> (IE815:N_AAD_SUB). Each Member State is free to provide support to the consignor, in particular to allow him to use a terminal located in an Excise office.</p> <b>❽ Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.</li> </ul>	

Table 5: Example of Process

Each process contains:

- **❶** its name;
- **❷** its identification;
- **❸** the actor that is responsible for performing the process (Actor);
- **❹** where it is performed (Location);
- **❺** how it is performed (Processing mode): either:
  - manual, where the whole EBP is started and completed by humans, possibly with the help of external tools such as e-mail, fax or telephone; or
  - automatic, where the whole EBP is started and completed without any human operation; or
  - semi-automatic, where information is manually entered into the IT system then automatically processed;
- **❻** constraints, i.e. conditions that are deemed true at start of the process;
- **❼** detailed description of the actions composing the process, in textual form;
- **❸** information to be exchanged between two actors;
- **❽** the final situation in which the process leaves the system.

### 3.4.7 Major and minor results

The major and minor results are produced by a use case.

They are depicted as exemplified below:



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<b>❶ R_E-AAD processed</b>
<b>❷ Actor:</b> MSA dispatch application
<b>❸ Location:</b> office of MSA of dispatch
<b>❹</b> <ul style="list-style-type: none"> <li>the e-AAD is safely stored;</li> <li>this e-AAD is in “<i>accepted</i>” state;</li> <li>copies of the e-AAD are sent to all concerned parties.</li> </ul>

Table 6: Example of Result

Each result contains:

- **❶** its name;
- **❷** who produces it (Actor);
- **❸** where it happens (Location);
- **❹** its description.

### 3.4.8 Messages

The messages used are just listed at use case level. The detailed definition of all messages is given in Appendix D. See description of message in this section, 3.7.2.

## 3.5 State Transition Diagram

### 3.5.1 Purpose

Each Section describing the functionality (i.e. sections II, III, IV and V) contains a specific chapter devoted to the presentation of summary views of major entities’ life cycle. In some Sections, no useful STDs were detected; this is mentioned in the chapter.

A State Transition Diagram (STD) depicts the life cycle of entities handled by a system. It shows the various states the entity meets (e.g. for the e-AAD: *Accepted*, *Cancelled*, *Delivered*, *Refused*, *Replaced*, *Rejected*). The way one moves from one state to the next is documented on the STD in terms of condition (e.g. submission validated), of action (identifier of an elementary business process), and of Information Exchanges (IE), if any.

STDs are tailored by location. In EMCS, the states themselves are often the same, but the processes that cause them to happen and the involved IEs differ. For instance, at the consignor’s, the e-AAD becomes *Accepted* when receiving the IE801:C\_AAD\_VAL message (process UC-201-120) while, in the MSA Dispatch application, it reaches the *Accepted* state via process UC-201-220

The STD gives the reader a dynamic view on the main entities composing EMCS.

It makes sense to develop STD for data having a real, complex, multi-state life cycle only, namely the e-AAD.

In the scope of a functional specification, it is useless to define a fully detailed STD. Only the states that help in understanding the EMCS business are identified.

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Each STD is followed by a list of states.

### 3.5.2 State

A state represents a stable situation of data during their life cycle. It expresses that the present attributes of the concerned entity are consistent regarding the business rules associated to the specified state.

A state is depicted as a rectangular box with its name inside, as shown below:

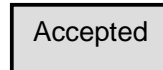


Figure 18 Example of State

The name of a state is self-explanatory and is most times a qualifier (e.g. *Accepted* or *Delivered*).

### 3.5.3 Transition

A transition indicates that data are going *directly* from one state to the other.

It consists of both:

- an optional condition (C) under which the data go from one state to the other; that condition is given in the definition of the EBP;
- an action (A) indicating how the data go from one state to the other, in particular by referencing the EBP which performs the transaction. That means that if the transition cannot be completed correctly in a consistent way, the data go back to the original state.

Information to be exchanged triggering or leaving the action is also represented on the STD.

A transition is depicted by an arrow between states, indicating the “from” and the “to” states. The condition and action associated to the transition are represented as shown below:

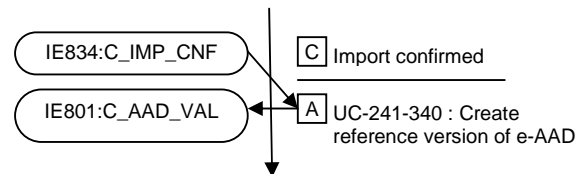


Figure 19 Example of Transition

A condition is indicated by the letter ‘C’ in a box near the description of the condition, an action by the letter ‘A’ in a box, together with the identification and name of the business process to which the action refers.

In some cases, a sequence of actions and conditions contribute to the transition; this is depicted as follows.

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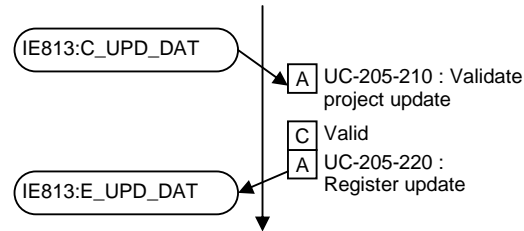


Figure 20 Example of Transition with a sequence of actions and conditions

In the case where the same transition may be achieved through any of several concurrent actions and conditions, for instance an e-AAD is created either through submission or through splitting, the diagram points to a separate table presented just after the list of states, for instance:

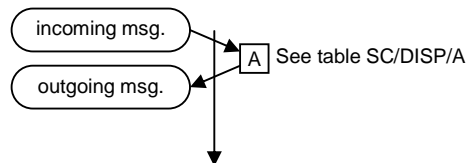


Figure 21 Example of Transition driven by a table of parallel sequences

The table has the following form:

EBP	condition	Incoming message	Outgoing message	Comments
UC-201-210 / UC-201-220	valid	IE815:N_AAD_SUB	IE801:C_AAD_VAL	submission
UC-236-210 / UC:236-220	valid	IE825:E_SPL_SUB	IE801:C_AAD_VAL	splitting

Table 7: Table SC/DOSP/A: Submission of an e-AAD at MSA of dispatch – submission

### 3.5.4 Parallelism

According to the location, a given entity has different parallel life cycles. One STD is created for each location.

Except for a reduced number of local states specialised to a particular case, the global life cycle of an entity is the same in all locations, the only difference being in synchronization. In EMCS, the states are immediately updated throughout the whole system. Therefore, at a given moment in time, states are identical in all locations, except if an exception triggered the temporary interruption of a use case, in which case de-synchronization lasts until the exception is solved.

It must also be noted that within one specific diagram, data cannot be in more than one state at the same time. This implies that the conditions are always mutually exclusive.

In EMCS, the only major difference between the life cycles in the various MSAs is timing, i.e. after each use case is complete, the state is exactly the same in all locations.

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The only differences are during the use case (incomplete synchronization). There are a few exceptions at import and at export with several local cases in the MSA where Customs formalities are achieved covering a unique state in the other States.

### 3.5.5 List of states

The description of a State Transition Diagram is completed by a recap list of states giving:

- the name of each state in the diagram;
- a summary description of the state, of the (possibly several) ways it is created and what happens to the entity while it is under the state.

## 3.6 Index of EBP

Toward the end of each Section, an index of EBPs is provided, sorted by use cases.

## 3.7 Functional message structure

### 3.7.1 Entity

An entity is a piece of information, either very elementary or complex, that is used to build the information exchange messages, either by composition (i.e. assemblies of elementary pieces) or by projection (i.e. extraction of the relevant attributes).

Together, the entities constitute the underlying conceptual data model.

Appendix C gives an exact description of all entities. It is a support, but not mandatory to read the functional messages.

### 3.7.2 Message

A message is a structure of information that is exchanged between Actors; it has generally the same form as a segment, but with a more complex structure. It has an Information Exchange number, a short name (or reference) and a long name.

The following numbering and naming conventions apply for a message *IE<sub>nnn</sub>:shortname* in EMCS:

- The number range for *nnn* is 700 to 899. When a NCTS IE message is found related to an EMCS one, the last 2 digits are reused (e.g. NCTS IE01 and EMCS IE801).
- The *shortname* (also called reference) is in the form *d\_III\_222* and begins with a letter *domain d*:
  - C\_ in messages exchanged anywhere including the common domain (these messages are common to all MSAs and are to be implemented mandatorily); or
  - N\_ in messages exchanged between a MSA and an economic operator and within the MSA (as such, they are recommended and described only as a means to define precisely the data they carry); or
  - E\_ in messages exchanged between a MSA and an economic operator only.

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- The first group of three letters of the reference *III* generally indicates the object of the message (entity or operation).
- The second group of three letters of the reference *222* indicates the role of the message in the transaction. Nevertheless, many messages with the same structure have been merged together that lead to use also standard multiple usage suffixes.

The long name is a phrase (less than one line) that describes the contents or the function carried by the message.

Appendix D gives an exact description of naming conventions and of all the messages.

### 3.8 Traceability between models

The whole functionality is described in the use cases, including, *for information purpose only*, the contents of the functional messages. The other parts, namely State Transition Diagrams and the indexes and lists, allow interrelating messages and processes.

The **Elementary Business Processes** are everywhere identified by their code:

- in the use cases (process flow and description of each EBP);
- in the state-transition diagrams (as action);
- in the lists or indexes.

The **states** are everywhere identified by their name:

- in the use cases (general conditions and description of EBPs);
- in the STD (as state);
- in the lists or indexes.

The **messages** are everywhere identified by their code:

- in the use cases (process flow and description of EBPs);
- in the state-transition diagrams (as incoming or outgoing message);
- in the lists or indexes.

Appendix D, that gives an exact description of the messages and their conditions of issuance, is a mandatory complement to the FESS.

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## 4 System overview

### 4.1 Organisation of the system

The goal of the proposed system is to replace the current paper-based Administrative Accompanying Document (AAD) with an electronic record (e-AAD) used for the movements of excisable goods under duty suspension. As a result, EMCS will cater for the computerisation and mutual exchange of information concerning:

- the economic operators involved in movements of excisable goods under duty suspension, and the offices of the MSAs that are involved in these movements;
- the movements of excisable goods under duty suspension.

In addition, EMCS provides Administrations with complementary collaboration tools enabling joint enquiries and support of EWSE, MVS and MA exchanges.

The economic operators are active partners of the system; in particular the consignor has to give relevant information on the movements and their updates, whereas the consignee has to make a report of receipt when the goods have arrived. This implies that over 100,000 registered operators all over the European Union should eventually be connected to the computerised system.

The solution proposed is a computerised interconnection of the traders via MSAs. Since MSAs are interconnected through the CCN/CSI infrastructure, it comes down to having each MSA manage the communication with the economic operators of its own country. This meets the organisational principles of the Union, in particular, following the principle of subsidiarity, that each Member State controls its own economic operators. Therefore, an application server will be running in each MS to serve economic operators and other MSAs.

### 4.2 Functional breakdown

In a similar manner as for NCTS, EMCS functionality is divided into four major business areas:

- the **EMCS core business**, composed of all interactions that allow follow-up of movements of Excise goods;
- **management of SEED and reference data** is functionally equivalent to a part of the central services management of NCTS; SEED as Economic operators database is centrally operated while in NCTS the Consignee database is distributed “a la VIES” and not part of the NCTS CS.
- the **collaboration functions** that allow MS to collaborate in controlling of movements and in other assistance activities; this business area includes also management of history data (beyond the legal time limit) and management of statistics;
- **system administration** devoted to support duties of each MSA and of the Commission, and to mutual technical support.

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### 4.3 EMCS core business

The core of the proposed system is the computerisation of the AAD, in particular submission of its electronic version (e-AAD), change of destination, receipt of goods, splitting of consignment, etc.

Most generally, the EMCS core business functions deal with **automatic** end-to-end exchanges from economic operator to economic operator, depicted as follows:

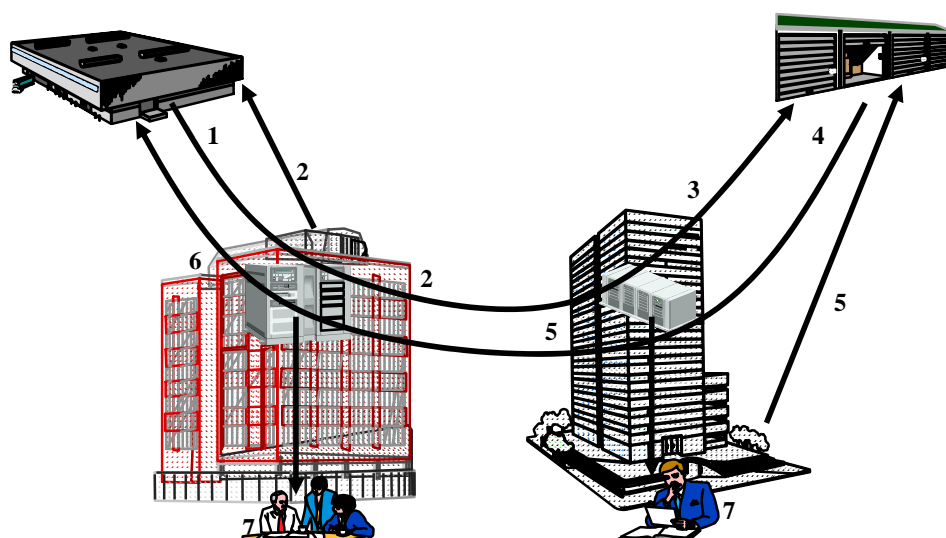


Figure 22 EMCS core business circuit

Before dispatch of the goods:

1. the consignor (warehouse keeper of dispatch) submits the e-AAD to his MSA;
2. the MSA automatically and formally validates the e-AAD, and registers it; it then sends back the registered e-AAD to the consignor and forwards it to the MSA of destination;
3. the MSA of destination registers a copy of the e-AAD and forwards it to the consignee.

Upon receipt of the goods:

4. the consignee submits his report to the MSA of destination;
5. the MSA of destination registers the report and forwards it to the MSA of dispatch; it confirms the validation to the consignee;
6. the MSA of dispatch registers a copy of the report and forwards it to the consignor; except in case of declared shortages or irregularities discovered later, the consignor is discharged of his responsibility;
7. thanks to the electronic circuit, MSAs have all the information necessary for analyses and enquiries.

After validation and **automatic assignment of AAD Reference Code (ARC) by the system**, the consignor communicates the ARC to the person accompanying the movement. This may take the form of a copy of the e-AAD, printed out by the consignor, or a commercial or transport document referring to the ARC.

The EMCS core business functions are the following:

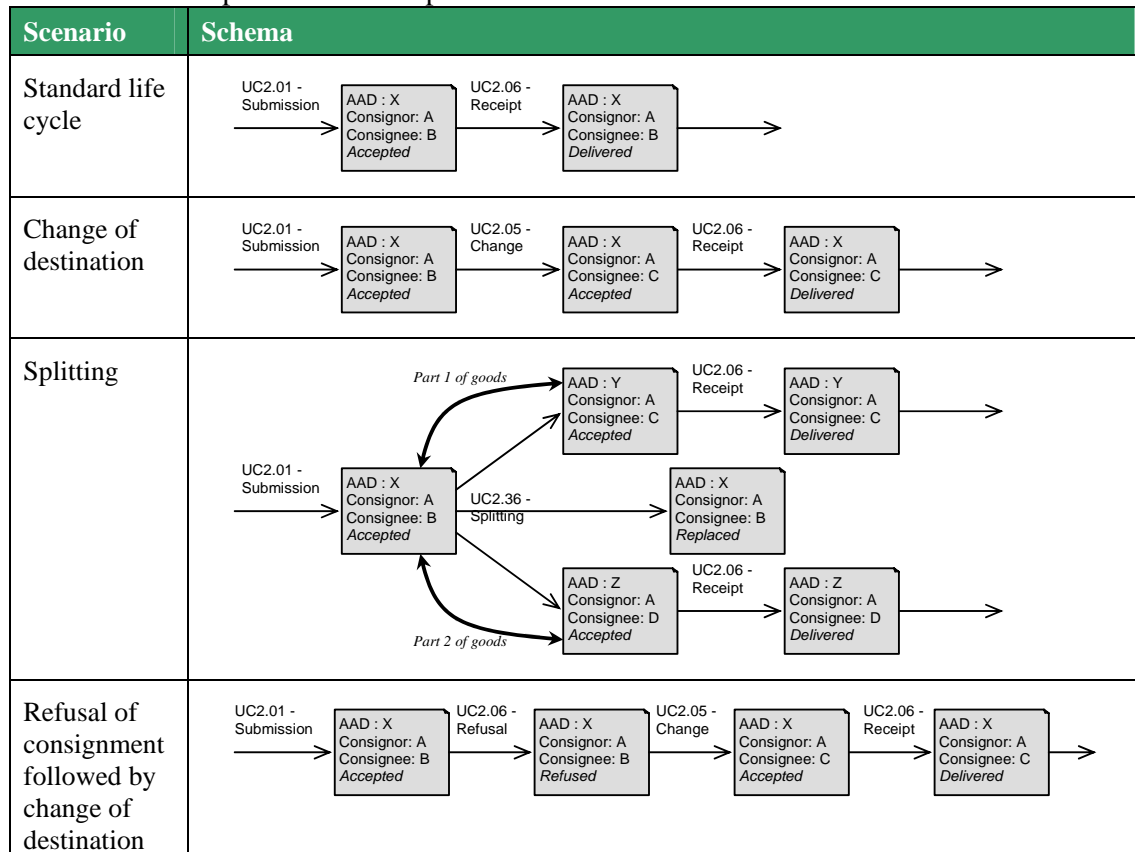
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- submission and registration of an e-AAD;
- cancellation of an e-AAD;
- change of destination;
- splitting of consignment;
- import of goods;
- export of goods;
- placement of goods under Customs procedures;
- rejection of an e-AAD;
- report of receipt;
- post delivery processing;
- consultation and retrieval of movement data.

Combinations of use cases provide a large number of possible movement life cycles.

Submission, change of destination, receipt and splitting are the main building blocks which combine to account for any e-AAD life cycle as closely as possible from the “real life” of movements.

Below are depicted a few sample scenarios:





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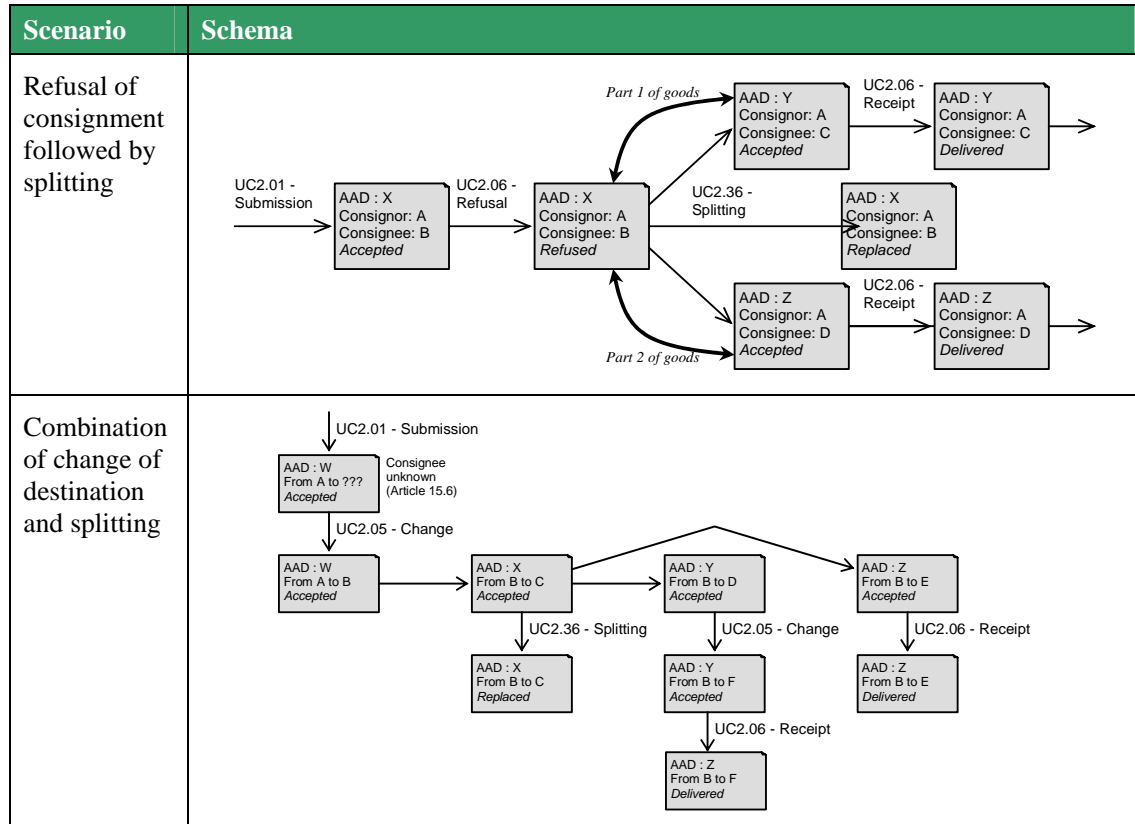


Figure 23 Examples of combined life cycles

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## 4.4 Management of SEED and reference data

SEED and reference data are made up of two categories of information:

- nationally maintained information mainly composed of SEED information and of the Excise Offices List (EOL); it is produced in each MSA, consolidated by the Commission and sent back to all MSAs and, although partially, to the economic operators;
- centrally maintained information defined under the control of the Commission and communicated to MSAs and, for a part, to the economic operators;

The management of SEED and reference data is composed of the following groups of functions:

- management of centrally defined information, namely of:
  - lists of codes, including the categories of Excise products and the Excise product codes;
  - common system parameters;
  - common risk assessment criteria;
- management of nationally defined information, namely of:
  - list of Excise Offices (including Customs offices);
  - register of economic operators;
  - register of temporary authorisations.

The process involved in updating SEED data is depicted in fig 24:

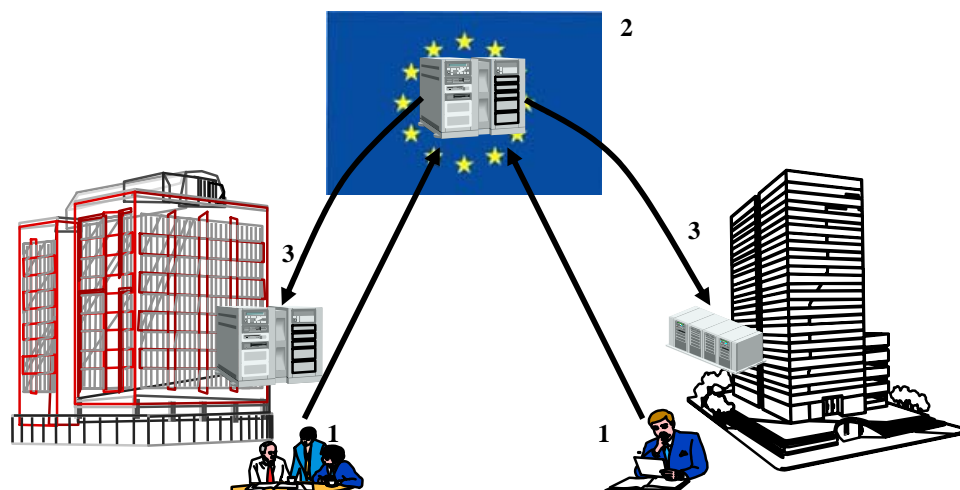


Figure 24 Exchange of SEED and reference data

1. an MSA updates a set of nationally created information and sends it to the Commission;
2. the Commission formally validates and consolidates all nationally created information received; it creates genuine central information as well;
3. the Commission sends back consolidated information to all MSAs.

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## 4.5 Follow-up and collaboration

This group comprises functionality concerned by direct exchanges between MSAs:

- risk assessment;
- controls;
- events during movement;
- Early Warning System (EWSE);
- Movement Verification (MVS);
- Mutual Assistance (MA).

## 4.6 System administration

This group contains ancillary services that each MSA and the Commission have to set out to support the functioning of all other groups:

- management of user profiles;
- archiving and retrieval of registration data;
- management of user identities and profiles;
- collection of statistics;
- archiving of movement data and consultation of archives;
- management of unavailability and recovery, monitoring of the application.

## 4.7 Actor profiles

The major roles involved in the system are the following:

- Economic Operator: any economic operator involved at a given movement is entitled to consult information of that movement.
  - **Consignor:** submits the e-AAD and all possible changes, e.g. cancellation, change of destination, splitting, etc. The consignor is the **owner** of the contents of an e-AAD, i.e. he is the only one allowed to change its contents;
  - **Consignee:** reports receipt or refusal of goods, alerts on non-conformity of documents, possibly rejects the e-AAD.
- MSA IT application.
  - **MSA Dispatch application:** validates and securely stores all information submitted by the consignor, in particular all successive states of the e-AAD, then sends this information to the MSA Destination application; monitors outgoing traffic, i.e. the goods leaving the tax warehouse;
  - **MSA Destination application:** forwards, as far as possible, information to the consignee, then formally validates the report of receipt and transfers it to the MSA Dispatch application; monitors incoming traffic, i.e. the goods entering into tax warehouse;
  - **Interested MSA** (any other MS involved in the movement, more precisely: MSA of event or MSA of control): is informed of all information exchanges concerning the given movement.
- MSA officials: any official of a MSA having a role in EMCS (the appointment of persons, as well as the profile definitions, is left to each MSA).

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- **Excise Liaison Office (ELO):** manages all exchanges between MS concerning movements and other EMCS-linked information, in particular concerning SEED and EOL data, enquiries, EWSE, MVS and MA exchanges;
- **Excise officer:** performs operational duties that belong to the MSA in EMCS movement: in particular registers temporary authorisations; according to national provisions, reports receipt or refusal of goods, possibly rejects the e-AAD on behalf of an ORO (Occasionally Registered Operator) if national rules so provide;
- **Excise verification officer:** exercises semi-automatic risk assessment, examines results of risk assessment, collaborates with the ELO to solve pending issues, achieves investigations following events or controls;
- **Control officer:** performs and reports documentary or physical controls;
- **Customs officer:** manages interfacing of EMCS operations with Customs processing at import, at export or upon placement of goods under a Customs procedure.
- central services in each MS and in the Common Domain:
  - to produce, collect and keep SEED and reference data;
  - to collect statistics from MSAs and perform some added-value functions such as monitoring.

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## 5 General non-functional requirements

### 5.1 Availability and performances

The following paragraphs define classes and suggest figures for the availability and the response time of the EMCS functions. They must be understood as a first approach to be validated by the Member States and should become evolutive in the future, to best fit with the evolution of operational requirements.

Each use case is associated with requirements in terms of availability and performances.

Appendix A (Availability and Performance requirements) gives the distribution of EMCS use cases according to various classes of such requirements, as explained in the rest of this paragraph.

#### 5.1.1 Availability of functions

Each use case has a specific requirement for availability, mapped onto the following five classes:

- **Permanent:** the availability requested from these use cases is 24 hours per day, 365 days per year (24x365). They are essential functions the unavailability of which would have serious consequences on the EMCS business, either for the economic operators or for the Administrations themselves. This class of availability is often coupled with the "interactive" class of response time (see next paragraph).
- **High:** these functions should be permanently available, but the business is able to accept short unavailability, in particular at night.
- **Office:** these functions need to be available only during working hours, defined by each MSA.
- **Scheduled:** these functions are not necessarily activated on line, they should be submitted in batch mode in a given timeframe (e.g. at night).
- **Disconnected:** these functions are performed outside the EMCS application.

Each class is associated with a series of criteria, each having to be compared to two values:

- A **minimum** limit that corresponds to each actor's commitment towards his partners. This is acceptable only if infringement is accidental. If this happens time and again, the organisation responsible is committed to enquire on causes and to apply the convenient remedies. When the performances are required from a provider, subject to a SLA, this is the limit from which penalties apply.
- An **unacceptable** limit that corresponds to a behaviour considered definitely out of required performances, even when the case occurs only once. When the performances are required from a provider, subject to a SLA, this is the limit from which the customer is allowed to break the contract.

Each MS is responsible for the measures ensuring that the criteria be met.

Class	Average availability (percentage)	Maximum unavailability (maximum duration of an interruption)
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Class	Average availability (percentage)	Maximum unavailability (maximum duration of an interruption)
Permanent	99.97% [typically 3 hours per year]	15 minutes at any time
High	99,18% [typically 3 days per year]	1 hour at any time
Office	98,8% during office hours [typically 2 hours per month]	30 minutes during office hours
Scheduled	Not applicable	The function must be started during the time window
Disconnected	Out of scope	

Table 8: Availability of Functions

### 5.1.2 Response time

Each use case is associated with requirements in terms of response time, mapped onto the following five classes:

- **Interactive:** the function requires an immediate return of information.
- **Asynchronous:** the function does not require immediate return; acknowledgement and results are accepted to come back after a short delay, and be consulted afterwards;
- **Scheduled:** the function is submitted in batch mode; the response must be received in a given deadline.
- **Up to MSA:** completion of the function does not have consequences on EMCS exchanges; each MSA determines the response time requirement
- **N/A:** there is no requirement on response time

The following table gives indications of possible average and maximum of response time. Each MS is responsible for the measures ensuring that the criteria be met.

Class	Average response time	Maximum response time
Interactive	3 seconds	30 seconds
Asynchronous	15 minutes	2 hours
Scheduled	The function must be completed by the predefined deadline	The function must be completed by the deadline given in a reminder message
Up to MSA	Out of scope	
N/A	Out of scope	

Table 9: Response Time

### 5.1.3 Throughput

At the time of writing the present specification, there are no trustworthy figures on the

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volume of information to be exchanged through EMCS hence on the required throughputs.

There is no business study to anticipate the evolution of movements of Excise goods under duty suspension either.

Therefore, the architecture and technical solutions proposed will have to be highly scalable to allow MSAs to upgrade the processing capacity of the systems easily and quickly. Provision of business and operation statistics and their careful examination will help each MSA to plan any necessary extension.

#### 5.1.4 Measurement of availability and of performances

EMCS must include functions to measure the availability and response time of the main use cases, in particular the ones with the most demanding performance requirements.

This must be made at two levels:

- in the common domain, between the CS/MIS and each MSA, or between MSAs, by measuring remote availability and response time (through CCN/CSI); the related use cases define a very simple question/answer mechanism, to be submitted with a high frequency (e.g. every minute or every five minutes) to measure the availability of a remote MSA system;
- in the national domain, under the entire responsibility of the MSA, measurement of availability, of response time and of throughput of another set of major use cases.

The Technical EMCS System Specification (TESS) describes more in depth the way to achieve these measurements.

## 5.2 Security requirements

The security requirements are described in the Security Policy [A7]. The list below assesses them against their possible impact on the functional specification.

Requirement	Title	Impact
[SR1]	Information Security Coordination	No
[SR2]	Registration of Economic Operators	Yes
[SR3]	Outsourcing Agreements	No
[SR4]	Inventory of Assets	No
[SR5]	Data Assets Classification	Yes
[SR6]	Security in Job Definition and Resourcing	No
[SR7]	User Training	No
[SR8]	Responding to Security Incidents	Yes
[SR9]	Secure Areas	No
[SR10]	Equipment Security	No
[SR11]	General Controls	No
[SR12]	Operational Procedures	No
[SR13]	Protection against Malicious Software	No
[SR14]	Back-up and Media Handling	Yes
[SR15]	Access Control Policy	Yes
[SR16]	User Access Management	Yes

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Requirement	Title	Impact
[SR17]	Network Access Control	No
[SR18]	Application Access Control	Yes
[SR19]	Operating System and Middleware Security	Yes
[SR20]	Application Security	Yes
[SR21]	Privacy and Cryptographic Controls	Yes
[SR22]	Software Maintenance	No
[SR23]	Business Continuity	Yes
[SR24]	EMCS Security Compliance Certificate	No
[SR25]	Legal requirements	Yes

Table 10: Security Requirements

## 5.3 Interfacing with other systems

### 5.3.1 Customs applications

EMCS should be interfaced with the MSA's own application (this is a national decision) and several categories of applications of the Customs administrations also:

- upon placement under transit procedures (T2), with NCTS;
- upon placement under other Customs procedures, with the MSA's own application (this is a national decision);
- on export, with the new-coming **Export Control System** (ECS).

The present specification relies on the assumption that applications will not be integrated but interfaced:

- As far as possible, common user interfaces should prepare jointly the e-AAD and the relevant SAD (Single Administrative Document). Otherwise, option must be given to display one of the two documents so as to prepare the other one with "intelligent" cut-and-paste.
- If necessary, common user interfaces to cross-check documents.
- At least, automatic cross-checking to ensure that both Excise and Customs electronic documents are consistent.

Interfaces with NCTS and with ECS have to be implemented; each MSA is free to define whether and how they interface their EMCS application with other Customs applications.

### 5.3.2 Applications of the economic operators

For middle-sized and large Enterprises, it would be an asset that EMCS application modules be interfaced with or integrated in their computerised system, for instance with invoicing, sales, purchasing or logistics functions.

This can be efficiently achieved by developing add-on modules to the major COTS of the market, in particular to Enterprise Resource Planning (ERP) software.

This gives a trans-European status to client applications. One cannot envisage any more that each MSA defines its own set of interfaces. If they so wish, MSAs propose in



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addition their own variant of the economic operator interface with adaptation to national specificity.

The present functional specification details the business aspect of the interface at the economic operators' side. There must be a central conformance testing for national EMCS applications.

### **5.3.3 Interfacing with NCTS**

Independently from the particular case of placement of an EMCS consignment under transit procedures, EMCS may have to be used by economic operators who are already using NCTS. According to Decision No 1152/2003/EC, the European Parliament and the Council requested that "The Commission shall ensure that in work on the Community components of the computerised system every attention is paid to re-using as much of the NCTS as possible and ensuring that the computerised system is compatible with, and, if technically possible, integrated into, the NCTS". To that end, not only the EMCS applications of the MSAs have to keep as close as possible to the technical architecture of NCTS but the applications offered to the economic operators as well.

**[End of the Section]**

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## SECTION II : CORE BUSINESS

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<b>Edi.</b>	<b>Rev.</b>	<b>Date</b>	<b>Description</b>	<b>Action (*)</b>	<b>Sections</b>
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0	02	13/08/2004	Updated after internal review	U	All
0	03	24/09/2004	Updated after feedback DG TAXUD	U	All
0	04	01/10/2004	Updated after SEVE quality review, SfR	U	All
0	05	10/11/2004	SfR visibility check point	U	All
0	06	21/01/2005	Updated after SEVE quality review, SfR	U	All
1	00	21/03/2005	SfA	U	All
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1	02	29/04/2005	SfA verification	U	All
1	03	17/03/2006	Updated for internal review	U	All
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(\*) Action: I = Insert, R = Replace, U = Update, D = delete

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# 1 Introduction

Section II of the FESS addresses the core business functionality of EMCS. It contains the following chapters:

Chapter 1 is the present **Introduction**.

Chapter 2, entitled **General Process Threads**, is a summary description of the major process threads that may be built on the basis of the use cases that compose the other chapters of this Section.

Chapter 3 addresses the management of the **central circuit**, namely the part of the core business that makes up the management of the movement of goods under Excise duty suspension as long as Customs procedures are not concerned; this includes:

- Management of the e-AAD;
- Management of the report of receipt;
- Management of variants: change of destination, post-delivery processing, refusal of delivery, alert on e-AAD and splitting;
- Queries and consultation of movement data.

Chapter 4 addresses the part of processing specific to **Customs Cases**, i.e. the complementary processing of the core business that more precisely describes the interfacing with Customs procedures:

- Import;
- Export;
- Placement under transit or under any other Customs procedure.

Chapter 5 presents the **State-transition diagrams** that summarise the life cycle of the e-AAD.

Chapter 6 is an **Index of EBPs** (Elementary Business Processes) that compose the functionality; in that Chapter, the Use cases and their EBPs are presented in numeric order.

Note that the description of risk assessment process that is extensively called in this Section is to be found in the FESS section IV - Follow up and collaboration.



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## 2 General Process Threads

This chapter contains a summary description of the major core business scenarios of EMCS. It does not intend to be exhaustive nor detailed. It is provided for ease of understanding of the relationship between use cases (chapters 3 and 4) that constitute the detailed Functional Specification.

A complete and normative description of Business Processes and their interactions is given in Chapter 3 and 4.

This chapter is organised into process threads, i.e. successions of use cases each of which leads the thread from a given state to another state.

The first process thread documented below in paragraph 2.1 is the most representative scenario; it is represented by chaining two use cases only:

- submission of the e-AAD, where the electronic record documenting a movement (the e-AAD) is created and disseminated to all partners concerned (MSAs and economic operators); the e-AAD must be submitted prior to the dispatch of the goods;
- submission of the report of receipt, where the arrival of goods is documented and that description is disseminated to all concerned partners.

Other scenarios are variants based on the main scenario or alternatives due to specific origins (import) or destinations (export).

The following rules allow describing the possible chaining of scenarios:

- **Submission of an e-AAD** can be followed by either a change of destination, or a report of receipt (the goods being accepted or refused), or an alert (with or without rejection), or a cancellation of the e-AAD, or a splitting of the consignment.
- **Change of destination** can be followed by either a new change of destination, or a report of receipt (the goods being accepted or refused), or an alert (with or without rejection), or a splitting of the consignment. The cancellation may follow the change of destination only if the goods did not leave the place of dispatch.
- Report of receipt stating an **accepted delivery** can only be followed by post-delivery processing (relating to shortages and excesses and where the consignor and the consignee may bring complementary information).
- Report of receipt stating a **refused delivery** can be followed by a change of destination or a splitting of consignment.
- **Alert without rejection** can be followed by either a change of destination, or a report of receipt (the goods being accepted or refused), or another alert (with or without rejection), or a cancellation of the e-AAD, or a splitting of the consignment.
- **Alert with rejection** can be followed by either a change of destination, or a cancellation of the e-AAD, or a splitting of the consignment.
- **Cancellation of an e-AAD** cannot be followed by any other use case.
- **Splitting of consignment** can be followed by either a change of destination, or a report of receipt (the goods being accepted or refused), or an alert (with or without rejection), or another splitting of the consignment.

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## **2.1 Movement between warehouse keepers, or between warehouse keeper and registered trader (standard scenario)**

### **2.1.1 Basic scenario**

This scenario is the most basic one and is expected to cover most EMCS movements; it consists in an authorised warehouse keeper sending goods under duty suspension from a tax warehouse to another tax warehouse or to a registered trader.

Both consignor and consignee are permanently registered in the SEED database by their respective MSA.

The consignor submits the e-AAD and provides the movement guarantee (see further process threads for a description of exceptions). The MSA of dispatch validates the e-AAD against SEED information and possibly complementary national information.

After validation, the e-AAD receives a reference code called ARC and is automatically returned to the consignor who, only by that time, dispatches the goods. The reference to the ARC has to accompany the movement. At the same time, the e-AAD is sent to all concerned MSAs and to the consignee. The MSA of dispatch then submits it to risk assessment to raise flags and possibly issue EWSE warnings (see Section IV for a more complete description of EWSE).

The e-AAD stands for EWSE information message. The MSA of destination may apply risk assessment and, according to the findings, spontaneously send an EWSE feedback message to the MSA of dispatch.

When the goods arrive, the consignee establishes a report of receipt that he submits to the MSA of destination. The MSA of destination validates it according to the e-AAD and possibly to complementary information.

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

If the report of receipt does not describe shortages, return of the report of receipt discharges the e-AAD and releases the guarantee provided by the consignor. When the report of receipt submitted by the consignee ascertains shortages or excesses, the MSA of destination undertakes a procedure described in the paragraph 2.4, entitled "Shortages".

### **2.1.2 Direct delivery**

This is a particular variant of the basic scenario where the goods are not actually delivered in a tax warehouse or in the premises of a registered trader but instead in a separate place. This is subject to some conditions:

- the consignee is either an authorised warehouse keeper or a registered trader with a (permanent) specific authorisation to practice direct delivery;
- the actual place of delivery is authorised by the MSA of destination but the list of possible places of delivery is not copied into SEED;
- the consignee is allowed not to give the name of the actual place of delivery; consequently, the consignor just indicates the address of the actual place of delivery



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- prior to dispatch of goods, the non-registered trader obtains a temporary authorisation to receive a given quantity of goods under duty suspension arrangements; this is a proof that the payment of duties is guaranteed; the non-registered trader is then called a temporary registered trader; the temporary authorisation is registered as part of SEED for the period of time where it is valid;
- the consignee (temporary registered trader) informs the consignor of the contents and reference of the temporary authorisation; this is achieved outside EMCS.

A given temporary authorisation is established for an identified consignor, either for a unique movement (non reusable authorisation) or for several movements, provided that the total of sent quantities does not exceed the quantity registered in the authorisation (reusable authorisation).

The consignor is fully responsible for ensuring that the limits of the authorisation are not exceeded, namely:

- a non reusable temporary authorisation is used only once; or
- the total of quantities sent under a reusable temporary authorisation is not exceeded.

By sent quantities, one should understand the cases where the goods actually left the place of dispatch. Consequently, if an e-AAD is cancelled, in which case the goods are deemed not to have left, the temporary authorisation remains valid for a further e-AAD or for the total of quantities according to the case.

No commitment is put on the MSA of dispatch to check it, although they are free to implement a specific function.

A temporary authorisation may be cancelled through the normal update circuit of SEED. Such a cancellation does not directly impact the ongoing movements that may continue to the destination.



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The MSA of destination communicates the results to the concerned Member State(s), in particular to the MSA of dispatch that in turn forwards them to the consignor (possibly to the guarantor if relevant).

In the following schema, the movement guarantee is deemed to be provided by the consignor, which is the most frequent case. A movement guarantee provided by any other operator than the consignor is detailed in section 2.7 later on.

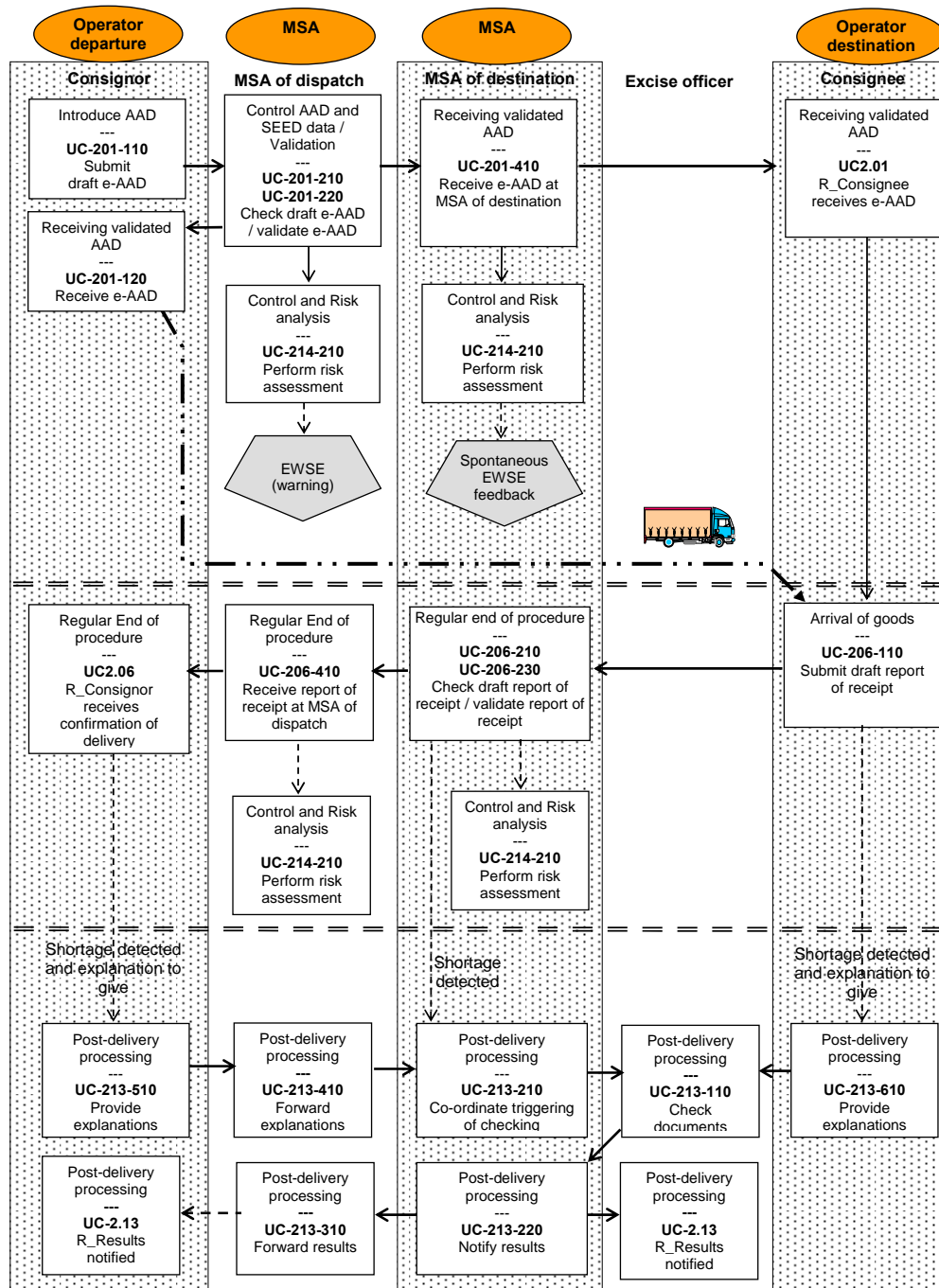


Figure 3 Shortage Detected at Delivery

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## 2.5 Refusal of Delivery

There are two ways for a consignee to refuse delivery of goods:

- if the goods have not arrived yet and the consignee does not agree with the contents of the e-AAD, he submits an alert message to inform all involved parties, in particular the MSAs; this alert may or may not stand for a complete rejection of the e-AAD; for instance:
  - if a consignee receives an e-AAD for goods he did not order, this may be a practical error where the consignor mixed the data concerning two consignments or selected the wrong line in the pick list of his address book;
  - if a consignee receives an e-AAD for goods he ordered but with a wrong designation of products, or a wrong quantity, this may be a practical error where the consignor selected the wrong line in the pick list of product codes or typed an erroneous number;
  - in some cases, this may be an attempt of fraud as well.

It is the responsibility of the consignee to choose whether:

- he accepts that the goods continue moving and then he will solve the issue at arrival of goods ("alert"); or whether
- he wants to definitely reject the movement and then the consignor has to issue a change of destination (or a splitting) ("rejection").

The cases above are covered by use case 2.07 (alert or rejection of an e-AAD).

- if the goods have arrived, the consignee is committed to make a report of receipt describing the detected shortages or excesses, if any; he is however allowed to refuse the delivery; this is covered by use case 2.06 (submission of report of receipt).

In both cases:

- the concerned MSAs may apply risk assessment;
- the consignor is committed to further submit a change of destination, possibly a splitting operation, under some conditions (the goods are energy products).

In the case of a rejection upon receipt of the e-AAD and if the goods did not leave the place of dispatch yet, the consignor may cancel the e-AAD instead.

Partial refusal of delivery is not possible. In the only case of energy products, the consignee has the ability to ask the consignor to issue a splitting request (see paragraph 2.12 below) before he sends the report of receipt for the part of the goods he wants to accept. This allows the rest of the goods to return to the consignor, or possibly to carry on towards another destination.

Both circuits are similar; only the first case, with UC2.07 (alert or rejection of an e-AAD), is shown hereafter.

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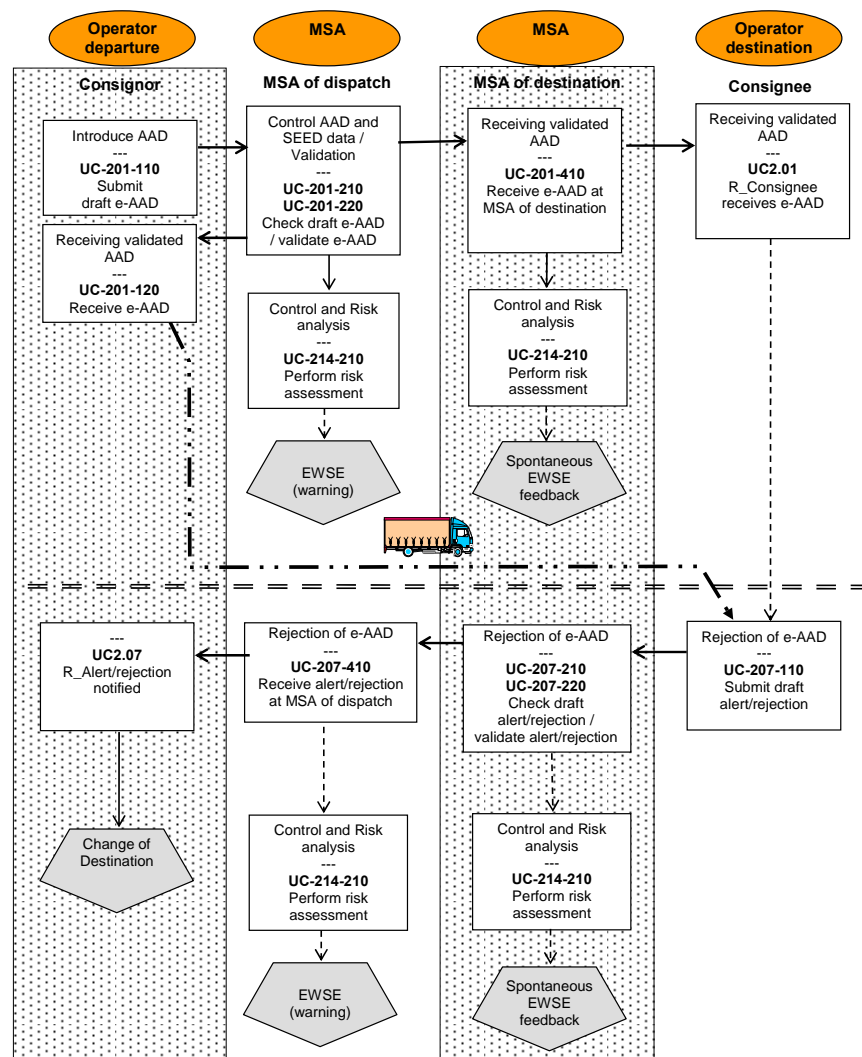


Figure 4 Rejection of consignment

## 2.6 Change of Destination

It is possible to update the destination fields of an e-AAD, either in the normal course of the movement or following a refusal at delivery or rejection of the consignment.

The consignor submits such a change by giving the identity of a new consignee or only of a new place of delivery. It is preferable that the consignor gets an informal agreement of the consignee (e.g. by phone) before changing the destination.

The MSA of dispatch validates the update according to SEED and possibly to complementary national information.

After validation, the e-AAD is updated accordingly and confirmation of the update is returned to the consignor. At the same time, the change of destination is notified to the former destination (MSA and consignee) and the updated e-AAD is sent to the new destination (MSA and consignee). If any, other interested MSAs are informed as well.





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## **2.7 Guarantee provided by any other operator than the consignor**

Usually, the movement guarantee is provided by the consignor. However it is possible that the consignee, the transporter or the owner of the goods is requested to do it.

That authorisation and the way to achieve it are a pure national matter. The MSA of dispatch determines how they verify the validity of the movement guarantee provided by such an operator.

If the case arises, the name and address of the guarantor are mentioned in the e-AAD. The processing is exactly the same as in the basic scenario.

## **2.8 Process for Article 15.6 of the Directive**

This scenario describes the case where the consignee is not known at dispatch of goods but later, during the movement. This is reserved for energy products moving by sea or by inland waterway, and necessitates a specific authorisation granted to the consignor.

Initially, the e-AAD is submitted without identified consignee, which, in particular, prevents EWSE from being applied.

The information on consignee and place of delivery is then entered by means of the standard change of destination use case (UC 2.05 – Change of destination). At that step, the risk assessment applied must consider EWSE cases, both at dispatch possibly resulting in a warning message and at destination possibly resulting in a spontaneous EWSE feedback.

After the destination has been entered, the rest of the circuit, in particular for the receipt procedure, is identical to the basic scenario.



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## 2.9 Import of Excise goods

It is possible that an EMCS movement starts from a Customs office of import to be delivered in a tax warehouse. This is the only case where an EMCS movement starts from another kind of place than a tax warehouse.

At submission of the e-AAD, it is compared with the data declared in the Customs import operation. The goods are allowed to leave only after that comparison has been found satisfactory and the Customs formalities have been completed, resulting in the goods being released for free circulation.

It is up to the MSA to define these comparison criteria. The decision to release the goods is left to the Customs officer. In particular, the concerned MSA may implement automatic comparison between their import IT system and EMCS data, if they wish so.

There are two ways to proceed with the submission of such movements:

- an economic operator with a permanent status of authorised warehouse keeper (with or without tax warehouse) submits the e-AAD and provides the movement guarantee;
- an economic operator with a status of registered shipper (i.e. authorised warehouse keeper, without warehouse, for which an authorisation end date is specified) submits the e-AAD in an Excise (or Customs) office and provides the movement guarantee.

In both cases, the movement is deemed to start from the place where the goods are released for free circulation.

The consignor provides the movement guarantee unless the MSA of dispatch authorises a third operator to provide it in place of the consignor, as explained in paragraph 2.7 above.

The receipt of goods is achieved exactly as in the standard case.

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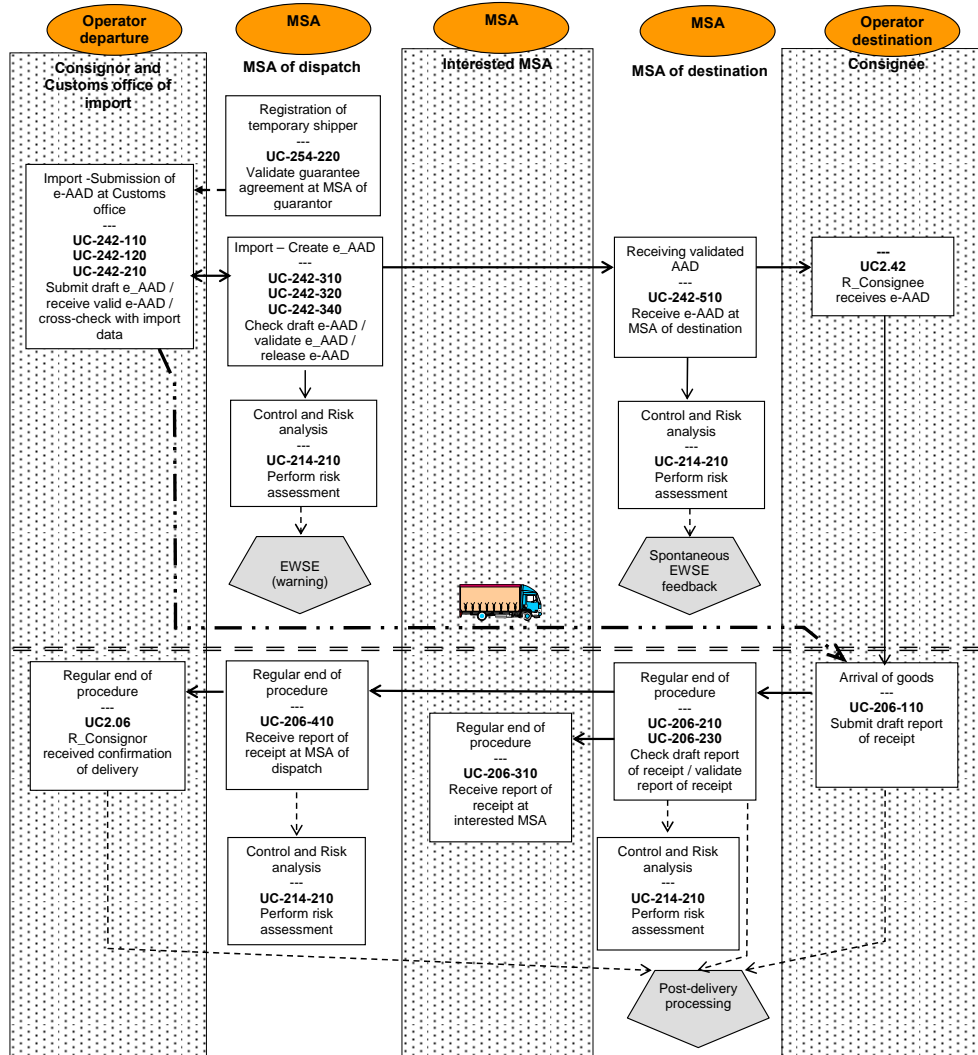


Figure 7 Import of Excise goods

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## 2.10 Export of Excise goods

Symmetrically to import, an EMCS movement results in exportation outside the Community. To comply with the specific provisions of the Customs code (Commission Regulation (EEC) No 2454/93, Article 793.6a), the movement is not discharged at the time of export formalities but when exit of the goods is completed.

There are three export scenarios depending on the place where the export formalities are achieved:

- local clearance: the consignor uses a joint transaction to submit both the e-AAD and the export operation at the same time; in that case, the Customs officer completes the EMCS operation at the same time as the export itself;
- customs clearance at departure: the consignor submits both the e-AAD and the export formalities in his own Member State, although submission of the two documents is not done at the same time and/or at the same place; the consignor submits the e-AAD using the standard use case (UC2.01); the registration of the reference of the Customs operation into the e-AAD is achieved by the Customs officer at the office of export;
- customs clearance in another Member State: the consignor submits the e-AAD using the standard use case (UC2.01) then the export formalities are submitted by a forwarding agent (generally acting on behalf of the consignor); the registration of the reference of the Customs operation into the e-AAD is achieved by the Customs officer.

Actually, the two last scenarios are the same with the only difference that in the second scenario, the Member State of dispatch and the Member State of export are the same while in the third scenario they are different.

At time of EMCS entering into operation, Export Customs procedures will be supported by the Export Control System (ECS). In particular, ECS returns exit operation results to the EMCS system, and this creates and sends the report of receipt.

In the case where ECS would not be adopted, the standard report of receipt enables the Customs office of exit to finally discharge the movement (or refuse the discharge, in which case the consignor has to issue a change of destination).

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### Local clearance (“domiciliation”)

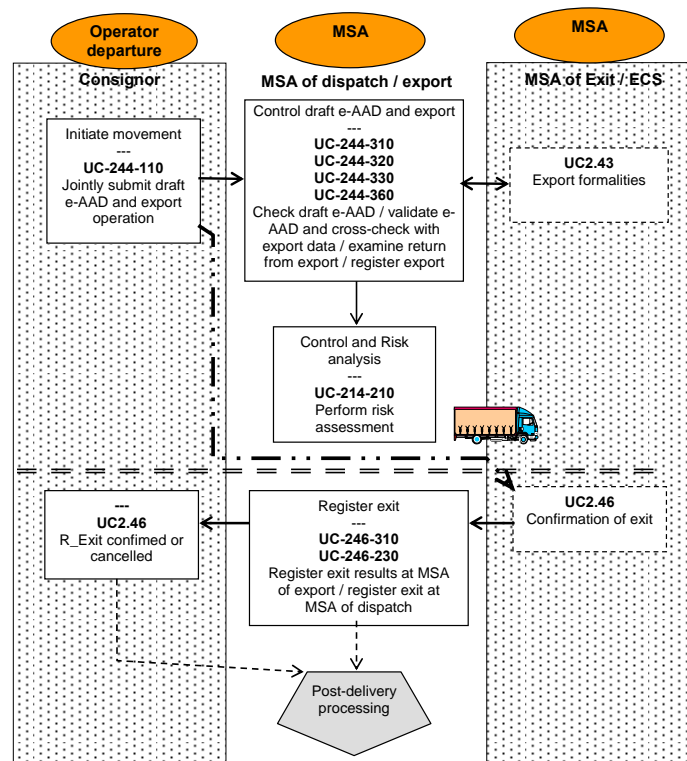


Figure 8 Local Clearance

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### Customs clearance at departure

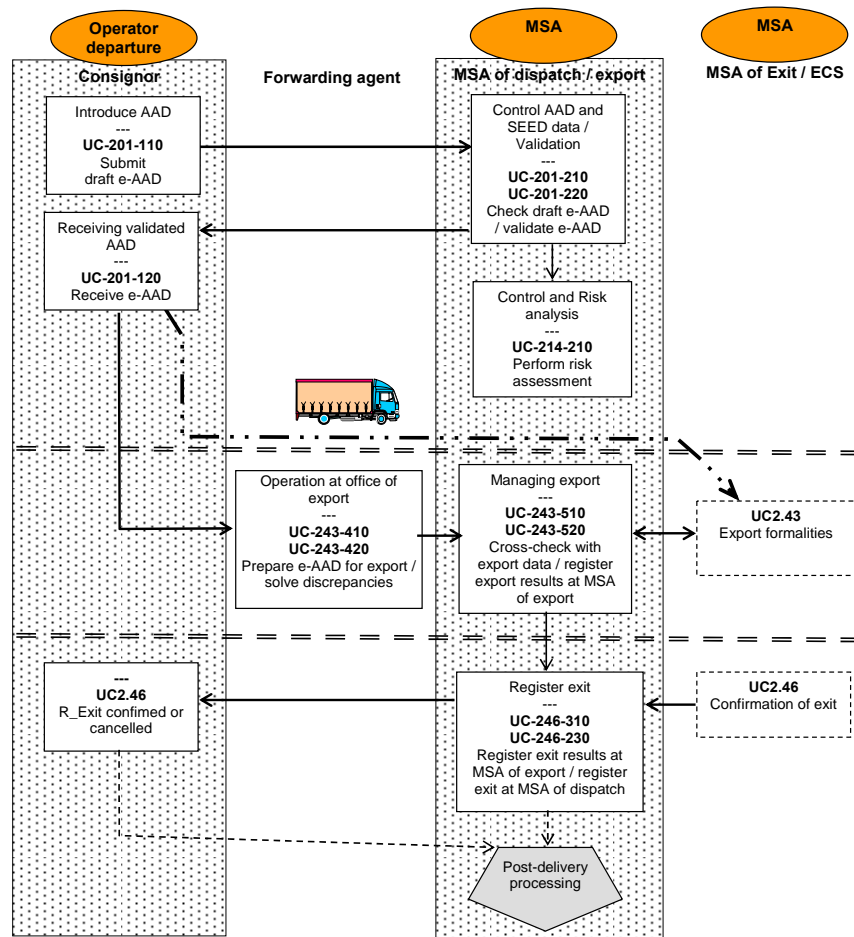


Figure 9 Customs clearance at departure



### Customs clearance in another Member State

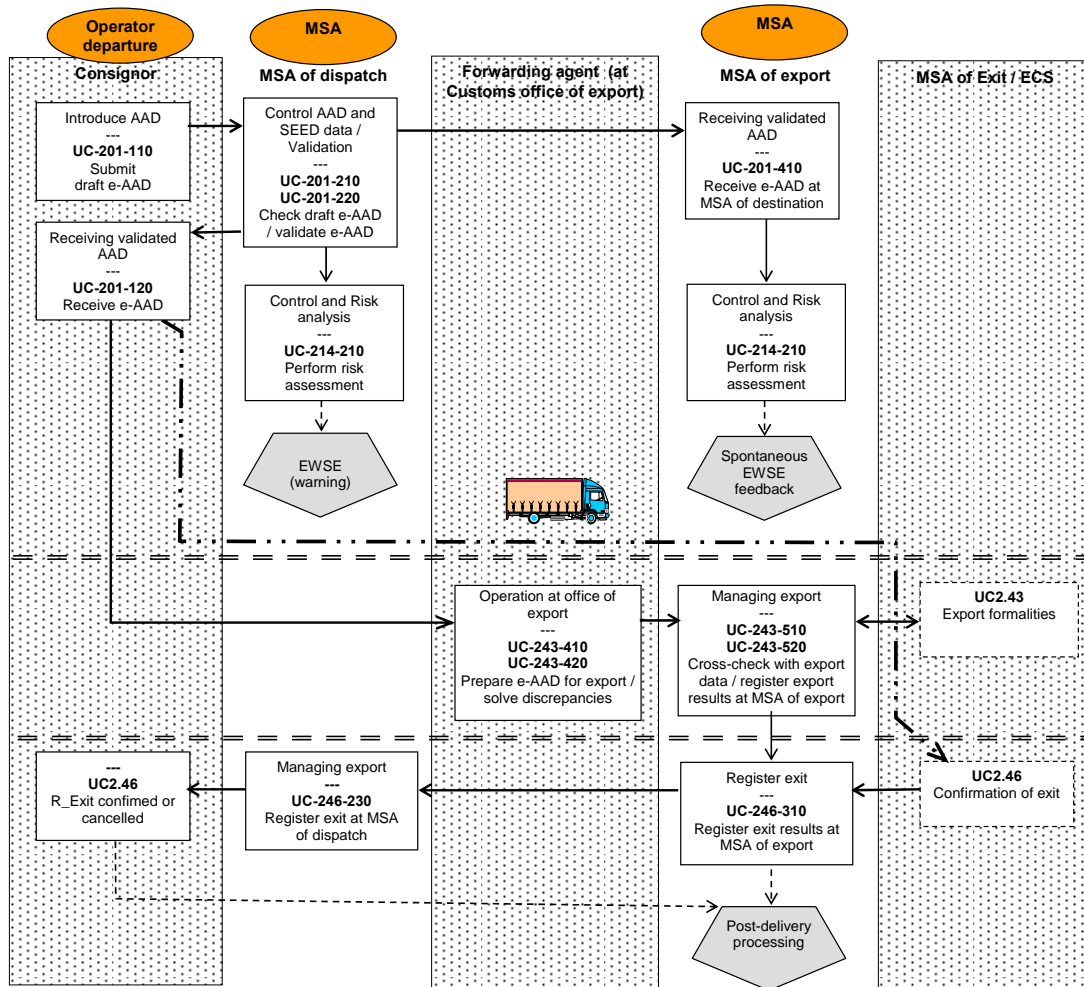


Figure 10 Customs Clearance in another Member State

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## **2.11 Placement of Excise goods under a Customs procedure**

In addition to export, the destination of an EMCS movement can be another Customs procedure, including transit (T2).

The consignee is any representative of the consignor who presents the relevant documents at Customs office where the goods are presented to be placed under the target procedure. The necessary EMCS operation is achieved there by the Customs officer.

The FESS proposes that for transit procedures, EMCS shall be interfaced with NCTS. In particular, NCTS will have to return confirmation (or cancellation) of the placement under Transit. The returned message discharges the movement (or refuses the discharge, in which case the consignor has to issue a change of destination). The MRN is transmitted back to the consignor through the regular report of receipt, taking place of confirmation of placement.

For other procedures, the Customs office of placement uses the standard report of receipt so as to interface the MSA automated system to finally discharge the movement (or refuse the discharge, in which case the consignor has to issue a change of destination). An example of such a situation is the placement of agricultural products in a Customs warehouse with pre-financing of restitutions, awaiting their export to third countries (these products obtain the status of non-community goods (T1) at the time of placement in the Customs warehouse).

GENERAL PROCESS THREADS

**Transit (T2)**

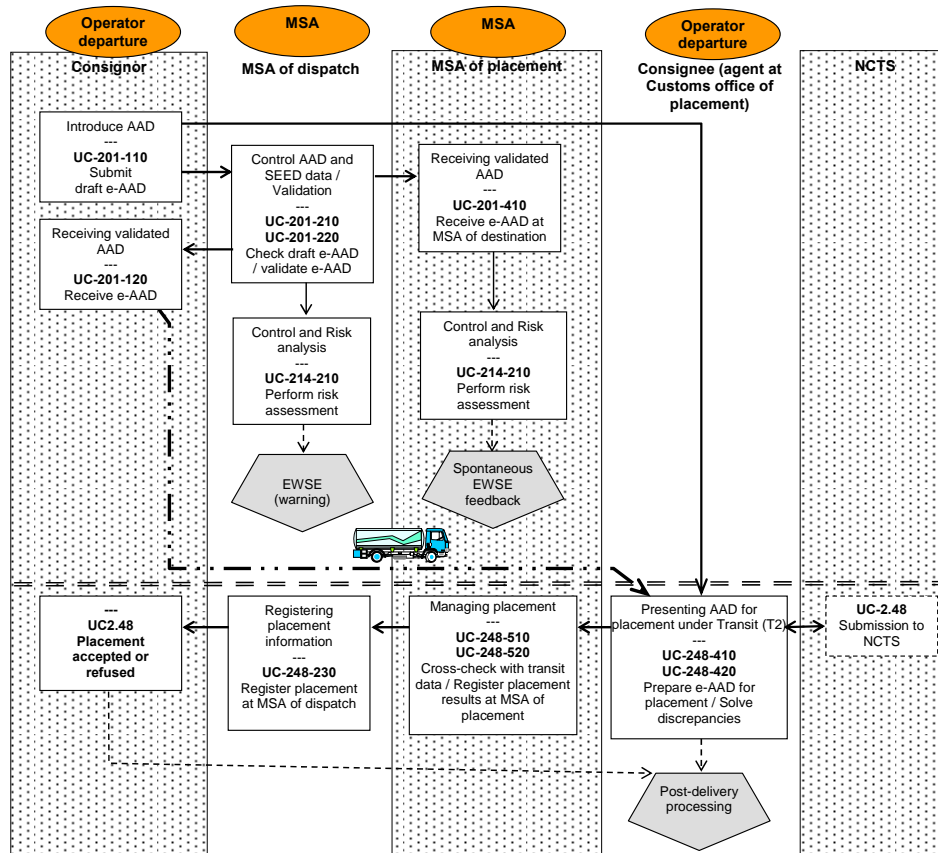


Figure 11 Placement of Excise goods under Transit procedure (T2)

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### Placement under other Customs procedures

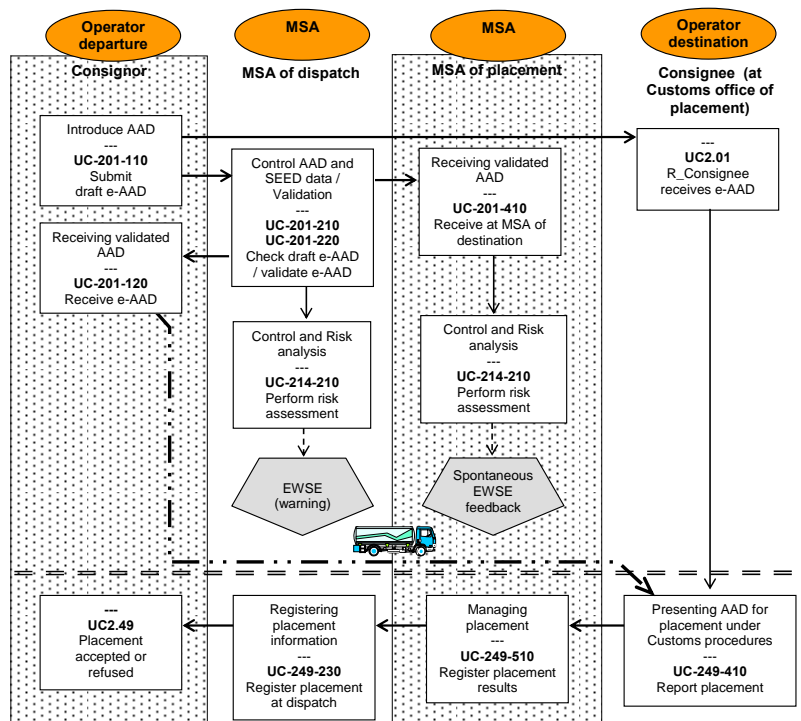


Figure 12 Placement of Excise goods under any other Customs procedure

## 2.12 Splitting of consignment

In order to support a series of particular business cases, the consignor submits an operation where several e-AADs are issued to replace an initial one, in such a way that goods will be delivered to several consignees. Splitting is limited to certain categories of goods (energy products).

The total quantities of goods on the resulting e-AADs must be equal to the quantity on the original e-AAD.

Each new e-AAD resulting from the splitting is considered as having just been submitted, i.e. it is submitted to a risk assessment in order to trigger an EWSE warning if found relevant.

Combination of this functionality with Article 15(6) of Directive 92/12/EEC (see paragraph 2.8) is expected not to be rare. However, in this case, at the most one of the resulting e-AADs may not declare an actual consignee. It allows supporting particular cases of the business of energy products, where the goods start without known consignee and are delivered to several customers along the journey.

After splitting, each new e-AAD has its own life cycle, with possible changes of destination, other splitting, etc. until the consignment is finally delivered through the standard receipt processing.

GENERAL PROCESS THREADS

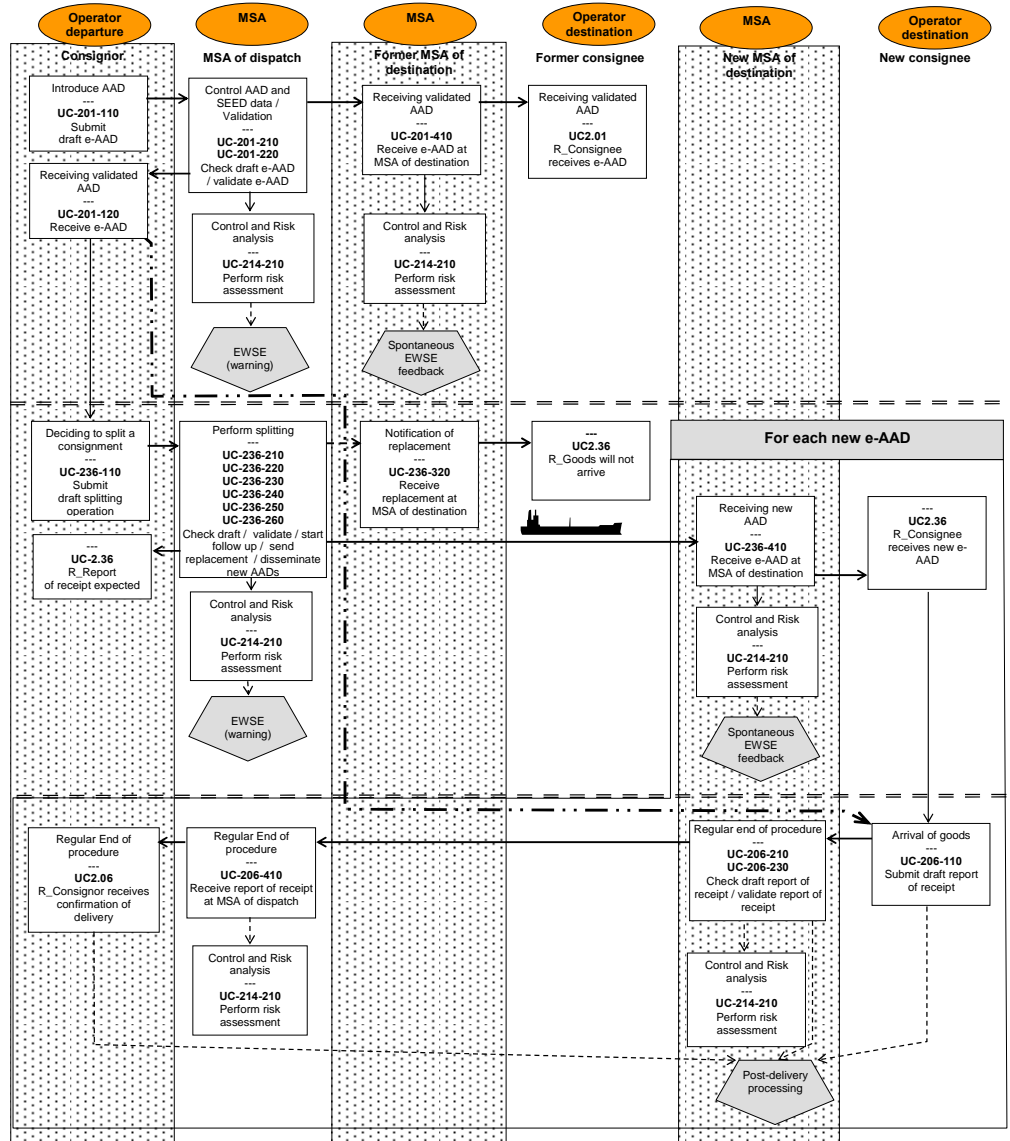


Figure 13 Splitting of consignment

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## 2.13 Exemptions under Article 23 of the Directive

Article 23 of Directive 92/12/EEC states how some organisations (diplomatic and consular representations, international organisations, armed forces of the countries members of the North Atlantic Treaty) are exempted from payment of duties at arrival of a movement of goods under Excise duty suspension; this necessitates the establishment of an excise duty exemption certificate (on paper).

The details of management of these certificates are set up in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate.

Two cases are possible, either:

- the MSA of destination (or another Administration such as Foreign Affairs) duly stamps and signs the certificate of exemption established by the eligible institution or individual (consignee of the planned movement); or
- the organisation is allowed to establish itself the certificate of exemption, under the cover of an explicit "permission to dispense with stamp".

The consignee is responsible for sending the original copy of the certificate of exemption to the consignor, and the consignor must enter the reference of the certificate of exemption when submitting the related e-AAD (if any reference is available). A copy of the certificate of exemption is deemed to accompany the goods.

The following diagram depicts how the certificate of exemption is used in conjunction with EMCS.

GENERAL PROCESS THREADS

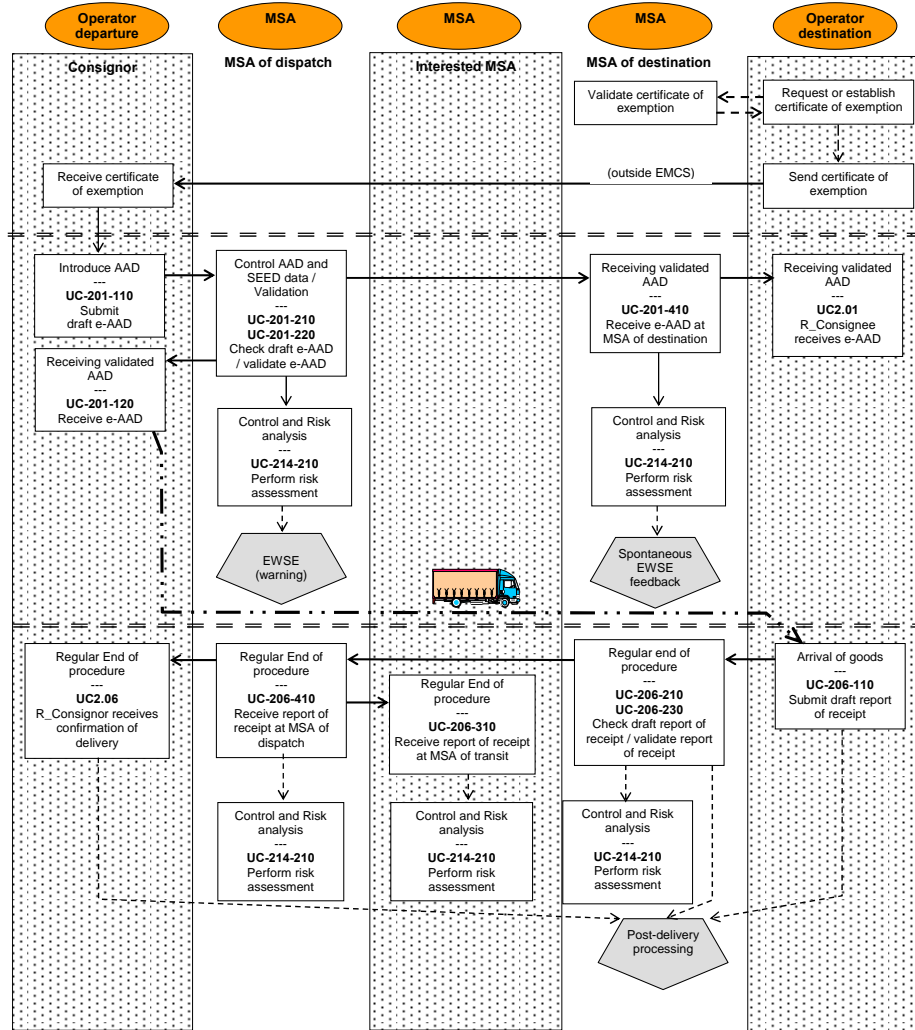


Figure 14 Exempted Organisation

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### 3 Core Business: Central circuit

This chapter describes all the use cases that can be combined to build the lifecycle of an EMCS movement that remains inside the boundaries of the European Community.

There are many combinations of these use cases that constitute the history of a movement, the simplest being the normal sequence submission of an e-AAD then submission of the corresponding report of receipt. There are however general principles that are always true:

- the place of dispatch is a tax warehouse and the consignor is an authorised warehouse keeper;
- the normal place of delivery is a tax warehouse and the consignee is an authorised warehouse keeper; however, other categories of consignees are allowed as well, namely registered traders, temporary registered traders (under the cover of a temporary authorisation) and exempted organisations;
- other specific procedures exist at delivery, in particular direct delivery under the responsibility of an authorised warehouse keeper or of a registered trader;
- the consignor always submits the e-AAD;
- the consignor most generally provides the movement guarantee;
- the validity of the movement guarantee is checked by the MSA of dispatch.

#### 3.1 Submission and registration of e-AAD (UC2.01)

##### 3.1.1 Overview

The e-AAD is the major document of the whole EMCS. It contains all information describing a consignment, its origin, its destination, its contents and the various administrations and economic operators that are involved in the movement.

The e-AAD is prepared and submitted by the consignor. It is formally validated by the MSA dispatch application that assigns the official ARC. During the formal validation of the e-AAD, the MSA is free to check complementary data such as VAT number.

If the consignee is a temporary registered trader, the consignor must ensure either of:

- if the temporary authorisation is reusable, the total of the quantities previously sent under the same authorisation and of the contents of the e-AAD does not exceed the quantities registered in the authorisation;
- if the temporary authorisation is not reusable, the quantities indicated in the e-AAD do not exceed the quantities registered in the authorisation and no previous e-AAD has been submitted under the same authorisation.

The MSA of dispatch may, but is not committed to, verify the respect of these limits.

If the consignee is an exempted organisation, the consignor must ensure that the quantities do not exceed the contents of the certificate of exemption.



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In both cases above, a cancelled previous e-AAD is not considered. The MSA of dispatch checks the validity of the temporary authorisation and the conformance of product codes with its contents. It is not committed to check the quantities (reusable authorisation) or re-use of the authorisation (non-reusable authorisation).

The valid e-AAD is sent back to the consignor who communicates the ARC to the accompanying person. The valid response to the submission is mandatory prior to the dispatch of the consignment.

Electronic copies of the e-AAD are forwarded to all concerned MSA and to the consignee. If this latter is a temporary registered trader or an exempted organisation, the consignor and/or the MSA of destination informs him.

***The EMCS application should under no circumstances (except accident) create any delay in the creation of the e-AAD and in returning it back to the consignor.***

***It is however possible for a MSA to provide that several exchanges with the consignor are possible before the e-AAD is considered completely valid. Such exchanges should be considered to happen between EBP UC-201-110 and UC-201-210. The details of processing are national matter.***

***Once the e-AAD is considered definitively valid (i.e. the control goes to UC-201-220), it must be disseminated without delay; it is not possible to change its contents any more but only to cancel it or to change the destination.***

### 3.1.2 Participants, motivations and commitments

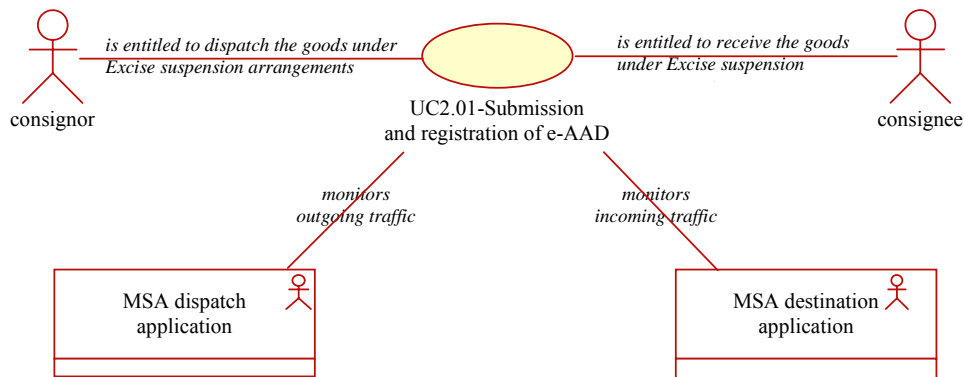


Figure 15 Participants of <UC2.01> Submission and registration of e-AAD

#### Main actor

- the consignor
  - is entitled to dispatch the goods under Excise suspension arrangements*
  - is responsible for providing the information that constitutes the e-AAD*

#### Other actors

- the consignee
  - is entitled to receive goods under Excise suspension arrangements*
  - receives the content of the submitted e-AAD*
- the MSA dispatch application

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- *monitors outgoing traffic*
- the MSA destination application
  - *monitors incoming traffic*
  - *is responsible for forwarding information to the consignee*

### 3.1.3 General conditions

#### Trigger

- the consignor wants to dispatch goods under Excise suspension

#### Pre-conditions

- the consignor is registered and authenticated
- the consignor is allowed to submit e-AAD
- the consignee is entitled to receive excise products under suspension of duty

#### Post-conditions

- the e-AAD is safely stored
- this e-AAD is in “*accepted*” state
- copies of the e-AAD are sent to all concerned parties
- the accompanying person knows the ARC of the movement

### 3.1.4 Process flow diagram

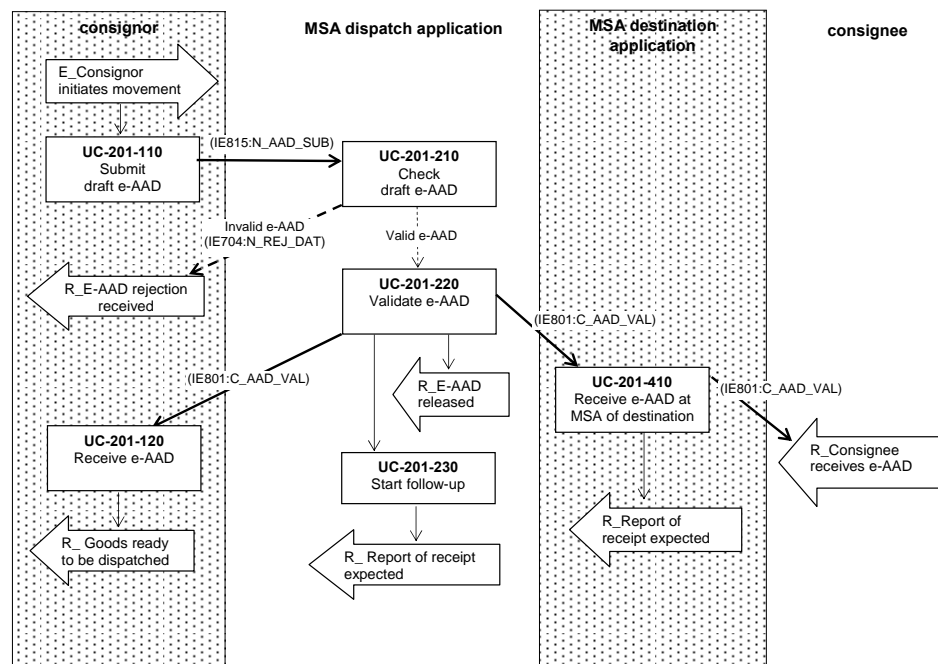


Figure 16 Submission and registration of e-AAD – Process flow diagram

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### 3.1.5 Major event

<b>E_ Consignor initiates movement</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
The consignor decides to dispatch goods under Excise suspension arrangements.

### 3.1.6 Minor events

None

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### 3.1.7 Processes

<b>Submit draft e-AAD</b>	<b>Process: UC-201-110</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> the economic operator is allowed to submit an e-AAD	
<p><b>Description:</b></p> <p>The consignor is responsible for filling in the fields of the e-AAD, except the ARC, and for submitting it to the MSA dispatch application. Unless explicitly stated otherwise, all fields must be filled in, if necessary with a non-applicable mention.</p> <p>The submitted information contains in particular the following references:</p> <ul style="list-style-type: none"> <li>• a Local Reference Number, being a serial number, unique reference assigned to the e-AAD by the consignor;</li> <li>• reference to a temporary authorisation as identifier for the consignee, if this latter is a temporary registered trader; the consignor is responsible for ensuring that the temporary authorisation is not exceeded;</li> <li>• optional serial number of a certificate of exemption, if the consignee is an exempted organisation and the certificate of exemption has a serial number; the consignor is responsible for ensuring that the quantities of the certificate of exemption are not exceeded.</li> </ul> <p>The fields are the following:</p> <p>1 – origin of the movement:</p> <ul style="list-style-type: none"> <li>• Excise number, name and/or acronym and address of the consignor (authorised warehouse keeper);</li> <li>• Local Reference Number assigned by the consignor;</li> <li>• Excise number of the tax warehouse of dispatch; optionally, name and/or acronym and address;</li> <li>• code of the competent Excise office at dispatch;</li> </ul> <p>2 – destination of the movement:</p> <ul style="list-style-type: none"> <li>• type of destination: one among: <ul style="list-style-type: none"> <li>▪ <i>no known destination in application of Article 15(6) of Directive 92/12/EEC,</i></li> <li>▪ <i>tax warehouse;</i></li> <li>▪ <i>registered trader;</i></li> <li>▪ <i>temporary registered trader (i.e. under temporary authorisation);</i></li> <li>▪ <i>direct delivery;</i></li> <li>▪ <i>exempted organisation in application of Article 23 of Directive 92/12/EEC;</i></li> <li>▪ <i>export; or</i></li> <li>▪ <i>placement under another Customs procedure;</i></li> </ul> </li> <li>• if the destination fields are left empty according to Article 15(6) of Directive 92/12/EEC, all other fields are not relevant;</li> <li>• if the consignee is an authorised warehouse keeper or a registered trader, Excise number, name and/or acronym and address of the consignee;</li> <li>• if the place of delivery is a tax warehouse, Excise number of the tax warehouse of destination; optionally, name and/or acronym and address;</li> <li>• if the consignment is for direct delivery, address of the place of delivery or registration number of the place of delivery in the address field; the name/acronym field can be left empty;</li> <li>• if the consignee is a temporary registered trader: <ul style="list-style-type: none"> <li>▪ <i>reference of the temporary authorisation (in the place of the Excise number);</i></li> <li>▪ <i>name and/or acronym and address of the consignee;</i></li> </ul> </li> </ul>	

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- if the consignee is an exempted organisation, the Excise number is empty; in addition:
    - *Member State of destination;*
    - *optionally, name and address of a separate place of delivery;*
    - *serial number of the certificate of exemption, if any;*
  - if the consignee is a registered trader, a temporary registered trader or an exempted organisation, and optionally, a separate place of delivery:
    - *name and/or acronym;*
    - *address.*
  - if the consignment is for export or to be placed under Customs procedures;
    - *for any other procedure than export, code of the considered procedure;*
    - *code of the anticipated Customs office of export or of placement;*
    - *optional VAT number, name and/or acronym and address of the consignee (forwarding agent or equivalent at office of export);*
- 3 – other general fields
- number and date of invoice; if the invoice number is not known, any other commercial or transport document may serve as reference.
  - journey time;
  - date of dispatch and, optionally and subject to national provisions, the time of dispatch;
  - if a tax representative is appointed to pay duties at arrival, identity of the tax representative (VAT number, name and/or acronym and address);
  - an indicator of the provider of the movement guarantee (consignor, consignee, transporter, or owner of goods);
  - if the movement guarantee is provided by any other operator than the consignor, Excise number, name and/or acronym and address of the guarantor;
  - the transport mode;
  - optionally, identity of the first transporter (optional VAT number, name and/or acronym and address).
  - transport details: for each transport unit:
    - *unit code and number of units;*
    - *optionally, identity of the transport unit(s);*
    - *identity and description of commercial seals, if any;*
    - *complementary information, as needed;*
- 4 – description of consignment
- One record (line) for each product composing the consignment, each of which contains:
- a sequential number (or at least a unique number within the e-AAD);
  - the applicable Excise product code;
  - the applicable Customs commodity code (CN);
  - quantity (expressed in the unit associated with the product code);
  - gross weight;
  - net weight;
  - optionally, tax marking (article 21 of Directive 92/12/EEC) applying to the whole record;
  - description of packages: one or several groups:
    - *kind of packages; if the kind of packages is countable, number of packages;*
    - *optional commercial description (free text);*
    - *optional brand name of product (free text);*
    - *identity and description of commercial seals, if any;*
  - for alcohol and alcoholic beverages, except beer: alcoholic strength;
  - for beer, degree Plato or alcoholic strength, or both, in accordance with the requirement of the MS of destination and of the MS of dispatch;
  - for wine,
    - *category of wine (quality wine, table wine, imported, other);*
    - *for quality wines, wine-growing zone (from list of codes);*
    - *for imported wines, country of origin;*
    - *operations which product has undergone (from list of codes); several codes are possible;*
  - for wine and spirits: designation of origin (if applicable);
  - for beer and ethyl alcohol: size of producer in hectolitres (if applicable);
  - for energy products: density at 15°C.

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*Note:*

- *the e-AAD is always electronically submitted (IE815:N\_AAD\_SUB). Each Member State is free to provide support to the consignor, in particular to allow him to use a terminal located in an Excise office;*

**Final situation:**

- the e-AAD is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.

<b>Check draft e-AAD</b>	<b>Process: UC-201-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA dispatch application receives a draft e-AAD (IE815:N_AAD_SUB) for validation.</p> <p>The MSA dispatch application formally validates the draft e-AAD; the formal validation must carry on as far as possible and not stop at first error.</p> <p>No verification of validity of VAT numbers is imposed; MSA are free to add such verifications under risk assessment if they feel it relevant.</p> <p>When the formal validation raises errors, the MSA dispatch application submits the diagnostics to automatic examination according to national criteria.</p> <p>The validation rules are the following:</p> <ul style="list-style-type: none"> <li>• all fields are correctly filled in, possibly by a non-applicable mention;</li> <li>• the Local Reference Number has not yet been used by the consignor;</li> <li>• validity of the Excise number of the consignor;</li> <li>• the consignor is an authorised warehouse keeper;</li> <li>• name and/or acronym and address of the consignor are given;</li> <li>• validity of the code of the competent Excise office at dispatch;</li> <li>• validity of the Excise number of the place of dispatch;</li> <li>• validity of the link (manages or uses) between consignor and place of dispatch;</li> <li>• nature of goods compared to the categories and/or products allowed for the tax warehouse of dispatch;</li> <li>• the journey time is less than the maximum duration allowed (common system parameter) and it conforms to additional national provisions;</li> <li>• if destination data are left empty (Article 15(6) of Directive 92/12/EEC) <ul style="list-style-type: none"> <li>▪ <i>the goods are energy products;</i></li> <li>▪ <i>the transport mode is either sea or inland waterway;</i></li> <li>▪ <i>the consignor is allowed to leave these fields empty;</i></li> </ul> </li> <li>• if the consignee has an Excise number: <ul style="list-style-type: none"> <li>▪ <i>the consignee is an authorised warehouse keeper or a registered trader;</i></li> <li>▪ <i>validity of the Excise number of the consignee;</i></li> <li>▪ <i>name and/or acronym and address of the consignee are given;</i></li> </ul> </li> <li>• if the consignee is a registered trader: <ul style="list-style-type: none"> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the consignee;</i></li> </ul> </li> <li>• if the place of delivery is a tax warehouse: <ul style="list-style-type: none"> <li>▪ <i>validity of the Excise number of the place of delivery;</i></li> <li>▪ <i>validity of the link (manages or uses) between consignee and place of delivery;</i></li> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the tax warehouse of delivery;</i></li> </ul> </li> </ul>	

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- if the consignment is for direct delivery,
  - *the consignee is allowed to practise direct delivery;*
  - *nature of goods compared to the categories and/or products allowed for the consignee;*
- if the consignee is a temporary registered trader:
  - *the consignor is the same as registered in temporary authorisation;*
  - *name and/or acronym and address of the consignee are given;*
  - *validity of the temporary authorisation;*
  - *conformance of the product codes of the e-AAD with the temporary authorisation;*
- if the consignee is an exempted organisation:
  - *name and address of the consignee are given;*
- if the consignment is for export or to be placed under Customs procedures:
  - *indication of the procedure (shall result in the relevant mention in the place of delivery field, along with the identity of the Customs office); in addition;*
  - *name and/or acronym and address of the consignee are given (forwarding agent or equivalent at office of export/placement);*
  - *validity of the procedure code;*
  - *validity of the Excise office of export/placement;*
- if the payment of duties is to be made by a tax representative:
  - *VAT number, name and/or acronym and address of the tax representative are given;*
- if the movement guarantee is provided by the consignor:
  - *the consignor provides a valid guarantee to cover the movement;*
- if the movement guarantee is provided by any other guarantor than the consignor:
  - *the guarantor provides a valid guarantee to cover the movement.*
- there is at least one body record (i.e. no empty e-AAD).

For each body record:

- uniqueness of the sequential number throughout the e-AAD;
- validity of the CN code by reference to the product code;
- for each description of a group of packages, validity of the kind of packages.

**Final situation:**

- if the draft e-AAD is found invalid, the list of errors is sent back to the consignor (IE704:N\_REJ\_DAT);
- if the draft e-AAD is found valid, processing continues with UC-201-220.

<b>Validate e-AAD</b>	<b>Process: UC-201-220</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <ul style="list-style-type: none"> <li>• the MSA dispatch application performs the following actions in that order:               <ul style="list-style-type: none"> <li>▪ <i>assign an ARC to the new e-AAD;</i></li> <li>▪ <i>safely store the e-AAD in accepted state;</i></li> <li>▪ <i>send back the e-AAD (IE801:C_AAD_VAL) to the consignor;</i></li> <li>▪ <i>forward the e-AAD (IE801:C_AAD_VAL) to the MSA destination application.</i></li> </ul> </li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD has been made available to the consignor and to the MSA of dispatch.</li> <li>• the state of e-AAD is set to “<i>accepted</i>”.</li> </ul>	

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<b>Receive e-AAD</b>	<b>Process: UC-201-120</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The consignor receives a valid, duly identified e-AAD (IE801:C_AAD_VAL).</p> <p>The consignor communicates the ARC to the person accompanying the goods. This may take the form of a printed copy of the e-AAD or any other commercial or transport document on which the consignor writes the returned ARC.</p> <p><i>If any, that copy is provided for identification purpose only, the only requirement being that the accompanying person must be able to give the ARC upon request of any official. In addition, consultation of the accompanying paper is useful in cases where there is no access to the e-AAD, for instance during a road control.</i></p> <p><i>In the case where goods would be separated during the journey into two or several parts (for instance downloading of packages ordered by the captain of an aircraft), the same ARC continues to cover both separate parts until they arrive at destination. An event report should be issued to signal the case to all concerned MSAs (see UC3.24 – submission of an event report).</i></p> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the consignor is waiting for the discharge message.</li> </ul>	

<b>Start follow up</b>	<b>Process: UC-201-230</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <ul style="list-style-type: none"> <li>the MSA dispatch application performs the following actions: <ul style="list-style-type: none"> <li>start a timer (TIM_AAD) at date of dispatch to expire at the expected end of movement (date of dispatch plus journey time);</li> <li>if the destination fields were left empty according to Article 15(6) of Directive 92/12/EEC, start a timer(TIM_FDF) to expire at the limit date for filling in these fields;</li> <li>trigger risk assessment.</li> </ul> </li> </ul> <p>Notes:</p> <ul style="list-style-type: none"> <li>the timer associated with the destination fields (TIM_FDF), if started, must expire at the latest by the expected end of movement (expiry of the TIM_AAD timer).</li> <li>limit dates are determined by the rules of each MSA; Article 19.5 of Directive 92/12/EEC gives a maximum of three months.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD is submitted to risk assessment (UC2.14);</li> <li>the MSA dispatch application is waiting for the discharge message.</li> </ul>	



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<b>Receive e-AAD at MSA of destination</b>	<b>Process: UC-201-410</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA destination application receives a valid, duly identified e-AAD (IE801:C_AAD_VAL) and stores it. <ul style="list-style-type: none"> <li>if the consignee is a PRO, the MSA destination application forwards him the e-AAD (IE801:C_AAD_VAL);</li> </ul> <i>If the consignee is an ORO, the MSA of destination and/or the consignor informs him.</i> <ul style="list-style-type: none"> <li>the MSA destination application triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD has been made available to the consignee;</li> <li>the e-AAD is submitted to risk assessment (UC2.14);</li> <li>the MSA destination application is waiting for the discharge message.</li> </ul>	

### 3.1.8 Major result

<b>R_E-AAD released</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> office of MSA of dispatch
<ul style="list-style-type: none"> <li>the e-AAD is safely stored;</li> <li>this e-AAD is in “<i>accepted</i>” state;</li> <li>copies of the e-AAD are sent to all concerned parties.</li> </ul>

<b>R_Report of receipt expected</b>
<b>Actor:</b> all
<b>Location:</b> all
<ul style="list-style-type: none"> <li>all actors are waiting for report of receipt to release discharge and close the movement.</li> </ul>

### 3.1.9 Minor results

<b>R_e-AAD rejection received</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>the consignor receives an error message following formal validation;</li> <li>the consignor is free to correct and re-submit the draft e-AAD. He has all useful information to do so.</li> </ul>

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#### **R\_Goods ready to be dispatched**

**Actor:** consignor

**Location:** consignor's premises

- the consignor has received a valid, duly identified e-AAD (IE801:C\_AAD\_VAL).
- the accompanying person knows the ARC of the movement;
- dispatch of the goods is now possible.

#### **R\_Consignee receives e-AAD**

**Actor:** consignee

**Location:** consignee's premises

- if the consignee is a PRO, he receives an e-AAD;
- if the consignee is an ORO, he is informed that goods left the place of dispatch;
- the consignee is free to start Use Case 2.07 (alert or rejection of an e-AAD);
- the consignee is waiting for the arrival of goods.

### **3.1.10 Messages**

- IE704:N\_REJ\_DAT generic refusal message
- IE801:C\_AAD\_VAL e-AAD
- IE815:N\_AAD\_SUB submitted draft of e-AAD

## **3.2 Cancellation of an e-AAD by the consignor (UC2.10)**

### **3.2.1 Overview**

Before the actual dispatch of goods, the consignor may send a cancellation message concerning a recently submitted and validated e-AAD.

Two major families of reasons to cancel an e-AAD are anticipated:

- an error in data such that the e-AAD does not correctly describe the consignment; and
- an event that results in the movement not to occur.

After physical departure of goods from the tax warehouse of dispatch, an e-AAD cannot be cancelled any more.

- if the e-AAD is found incorrect after the goods have left, the consignor may either submit an event report (if the MSA of dispatch agrees to record it) or an explanation message after receipt of goods;
- if the commercial transaction is cancelled after the goods have left, the consignor has first to order a return of goods through a change of destination, and then receives them back by submitting a report of receipt.

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The MSA of dispatch can verify that the goods did not leave by controlling, a posteriori, the tax warehouse of dispatch. The fact of submitting a cancellation after dispatch of goods may be considered an offence, with the subsequent consequences.

### 3.2.2 Participants, motivations and commitments

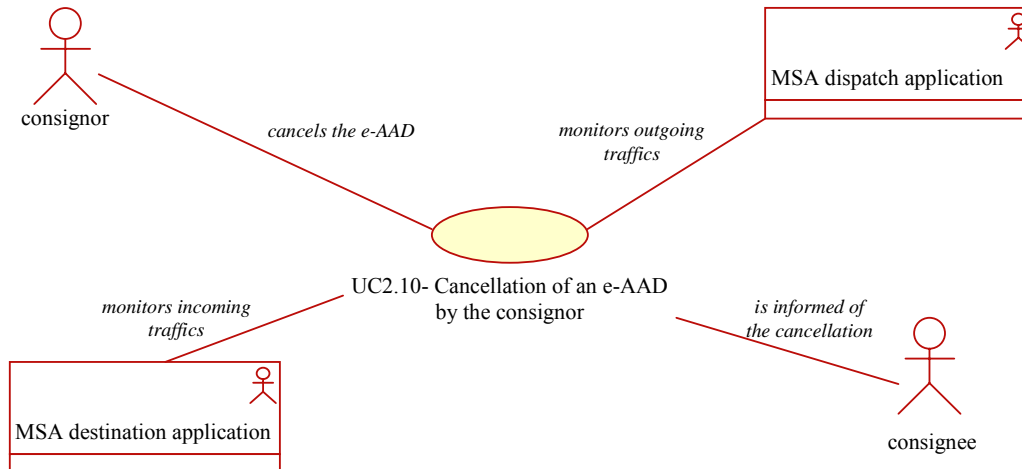


Figure 17 Participants of <UC2.10> Cancellation of an e-AAD by the consignor

#### Main actor

- the consignor
  - *wants to cancel a validated e-AAD before dispatch of goods*
  - *is responsible for providing cancellation reasons to MSA dispatch application*
  - *is responsible for forwarding information to the temporary registered consignee (if this is not done by the MSA of destination)*

#### Other actors

- the consignee
  - *is informed of the cancellation by the MSA of destination or by the consignor, hence does not await the goods anymore*
- MSA dispatch application
  - *monitors outgoing movements*
- MSA destination application
  - *is informed of the movement cancellation*
  - *is responsible for forwarding information to the consignee*

### 3.2.3 General conditions

#### Trigger

- the consignor decides to cancel the e-AAD

#### Pre-conditions

- the e-AAD is in *accepted* or *rejected* state
- goods have not left the warehouse of dispatch

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### Post-conditions

- the e-AAD is in *cancelled* state.

### 3.2.4 Process flow diagram

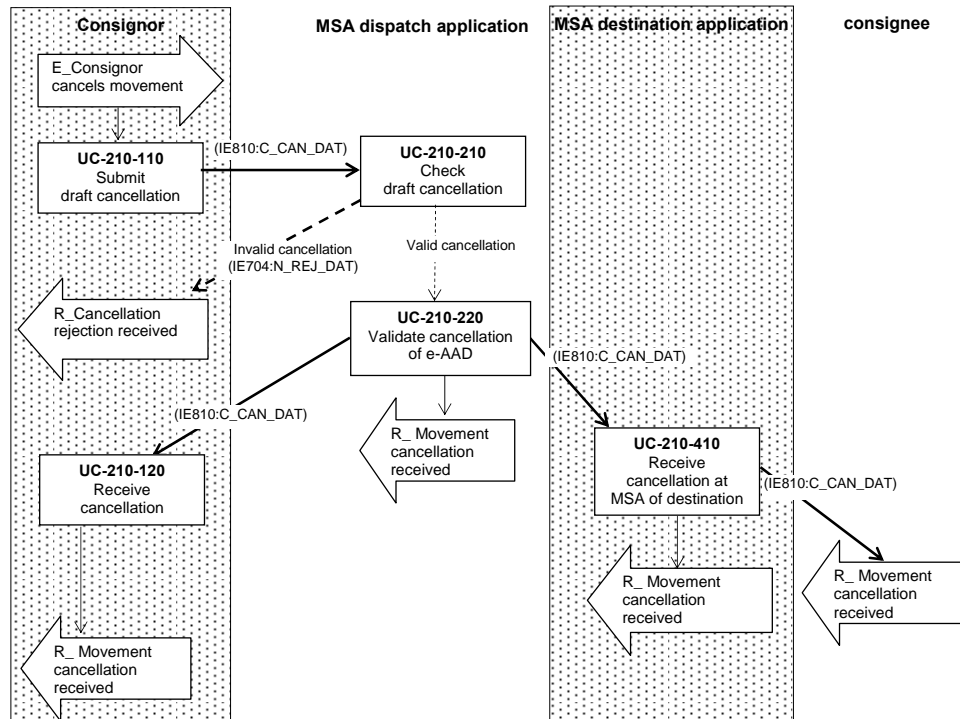


Figure 18 Cancellation of an e-AAD by the consignor – Process flow diagram

### 3.2.5 Major event

<b>E_Consignor cancels movement</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
the consignor decides to cancel an e-AAD.

### 3.2.6 Minor events

none

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### 3.2.7 Processes

<b>Submit draft cancellation</b>	<b>Process: UC-210-110</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> goods have not left the warehouse of dispatch	
<b>Description:</b> The consignor enters: <ul style="list-style-type: none"> <li>the ARC of the e-AAD to be cancelled;</li> <li>the reason for cancelling the e-AAD (commercial transaction interrupted, typing error, etc.).</li> </ul> The request of cancellation is sent by (IE810:C_CAN_DAT)	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the cancellation of e-AAD is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.</li> </ul>	

<b>Check draft cancellation</b>	<b>Process: UC-210-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA dispatch application receives a draft of cancellation of e-AAD for validation (IE810:C_CAN_DAT). The application of the MSA of dispatch submits the cancellation to a short formal validation including: <ul style="list-style-type: none"> <li>the submitter of the cancellation is entitled to submit it (submitter of the e-AAD);</li> <li>the e-AAD exists; it is in <i>accepted</i> or <i>rejected</i> state;</li> <li>all fields are duly filled in.</li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>if the draft of cancellation of e-AAD is found invalid, the list of errors is sent back to the consignor (IE704:N_REJ_DAT) and to the competent office of the MSA of dispatch (subject to the relevant filtering);</li> <li>if the draft of cancellation of e-AAD is found valid, processing continues with UC-210-220.</li> </ul>	

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<b>Validate cancellation of e-AAD</b>	<b>Process: UC-210-220</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon validation of the cancellation, the MSA dispatch application: <ul style="list-style-type: none"> <li>• changes the state of the e-AAD to <i>cancelled</i>;</li> <li>• builds a cancellation notification message (IE810:C_CAN_DAT) and sends it back to the consignor;</li> <li>• sends the cancellation notification (IE810:C_CAN_DAT) to the MSA of destination;</li> <li>• if the timer associated with the cancelled e-AAD (TIM_AAD) has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• if the timer (TIM_AAD) associated with the cancelled e-AAD is still running, stops it;</li> <li>• if there is a timer (TIM_CHS) for change of destination still running, stops it;</li> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD is in <i>cancelled</i> state;</li> <li>• the cancellation has been notified to the MSA of destination and to the consignor.</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

<b>Receive cancellation</b>	<b>Process: UC-210-120</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The consignor receives confirmation of the cancellation through (IE810:C_CAN_DAT). <b>Final situation:</b> <ul style="list-style-type: none"> <li>• cancellation has been confirmed to the consignor.</li> </ul>	

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Receive cancellation at MSA of destination	Process: UC-210-410
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the cancellation notification message (IE810:C_CAN_DAT), the MSA destination application: <ul style="list-style-type: none"> <li>• changes the state of the e-AAD to <i>cancelled</i>;</li> <li>• forwards the cancellation notification (IE810:C_CAN_DAT) to the consignee;</li> </ul> <i>If the consignee is an ORO, the MSA of destination and/or the consignor informs him that the e-AAD has been cancelled.</i> <ul style="list-style-type: none"> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the cancellation has been notified to the MSA of destination and to the consignee;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

### 3.2.8 Major result

R_Movement cancellation received
<b>Actor:</b> all
<b>Location:</b> all
<ul style="list-style-type: none"> <li>• all partners are informed that the e-AAD has been cancelled.</li> </ul>

### 3.2.9 Minor results

R_Cancellation rejection received
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>• the consignor receives an error message following formal validation (IE704:N_REJ_DAT);</li> <li>• the consignor is free to correct and re-submit the draft of cancellation of e-AAD. He has all useful information to do so.</li> </ul>

### 3.2.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE810:C\_CAN\_DAT cancellation of an e-AAD

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### 3.3 Submission of report of receipt (UC2.06)

#### 3.3.1 Overview

Receipt of goods is acknowledged by the consignee submitting a report of receipt stating that the goods have arrived at destination.

This use case covers all variants of delivery except where the goods are placed under a Customs procedure (export, transit or any other Customs procedure); more precisely:

- receipt in a tax warehouse or by a registered trader;
- receipt by a temporary registered trader or by an exempted organisation;
- direct delivery.

Upon arrival of the goods, the consignee makes an inventory, in particular on excesses and shortages. He records the results into a report of receipt submitted for validation to the MSA of destination.

When validated, the report of receipt is disseminated to all concerned partners. In the case where the consignor would not have an access to EMCS (which should be very rare), either the MSA of dispatch and/or the consignee informs him.

Legally, the receipt of the report of receipt by the consignor (or other guarantor) has the same value as the return of copy 3 of the present paper AAD. This means that it is a general discharge of the movement, subject to:

- payment of duties on non-exempted shortages;
- results of possible further procedures that would ascertain irregularities on which the financial responsibility of the guarantor would be engaged.

Technically, in EMCS, this discharge will be achieved through the validation by the MSA of destination application of the report of receipt, which is automatically forwarded to all MSA involved, as well as to the consignor and the consignee.

Where goods are released for consumption at arrival, payment of duties is subject to national provisions of the Member State of destination.

It is possible for the consignee to completely refuse the delivery. This does not exempt the consignee from making a complete report of receipt including, where relevant, assessment of shortages and excesses. The movement is not discharged and the consignor must change the destination to allow goods moving to another destination (possibly return to the tax warehouse of dispatch).

If the delivery is refused, at least one, possibly several reasons must be given. Some reasons are then a convenient input for Risk Assessment to draw attention of the MSAs on some particular cases of refusal.

No partial delivery is allowed. There are however partial solutions to by-pass the situation:

- if the consignee is an authorised warehouse keeper and the destination a tax warehouse, the consignee accepts the totality of goods and immediately submits a new e-AAD to cover the movement of refused goods to another destination (including the place of dispatch if found convenient);
- in the only case of energy products, the consignee may:
  1. *possibly, reject the consignment (UC2.07) or refuse if (UC2.06) then*



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2. *request the consignor to split the original movement with only a part remaining to be sent to the consignee then*
3. *submit a report of receipt for that remaining part.*

### 3.3.2 Participants, motivations and commitments

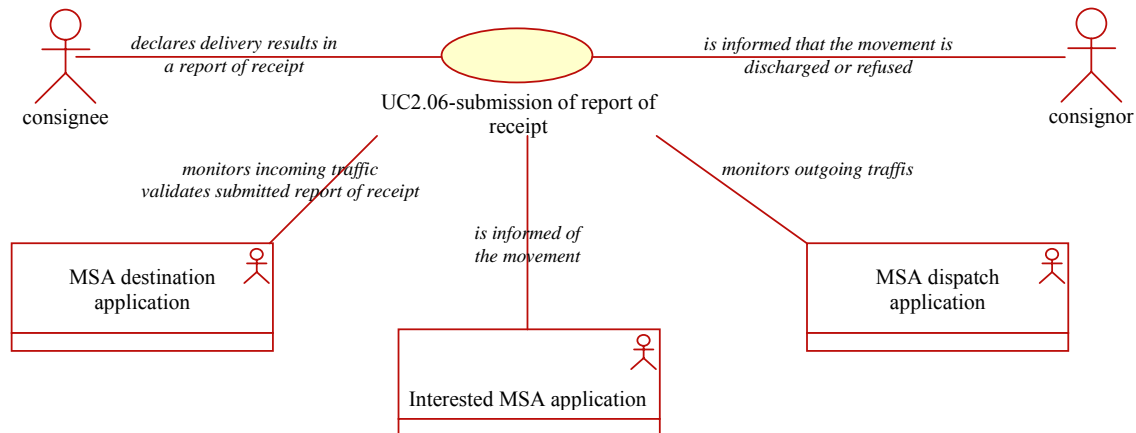


Figure 19 Participants of <UC2.06> Submission of receipt

#### Main actor

- the consignee
  - *submits the report of receipt at arrival of goods*

#### Other actors

- MSA destination application
  - *monitors incoming traffic*
  - *formally validates the submitted report of receipt*
- Interested MSA application
  - *is informed of the movement results*
- the consignor
  - *is informed of the movement results*
- MSA dispatch application
  - *is informed of the movement results*

### 3.3.3 General conditions

#### Trigger

- the consignee has completed the inventory of the goods received

#### Pre-conditions

- the e-AAD is in *accepted* state
- the consignee has an up-to-date copy of the e-AAD regarding the movement

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### Post-conditions

- if the delivery is accepted, the movement is discharged subject to further procedures in case of shortages or of offence
- according to the case, the e-AAD state is either *delivered* or *refused*

### 3.3.4 Process flow diagram

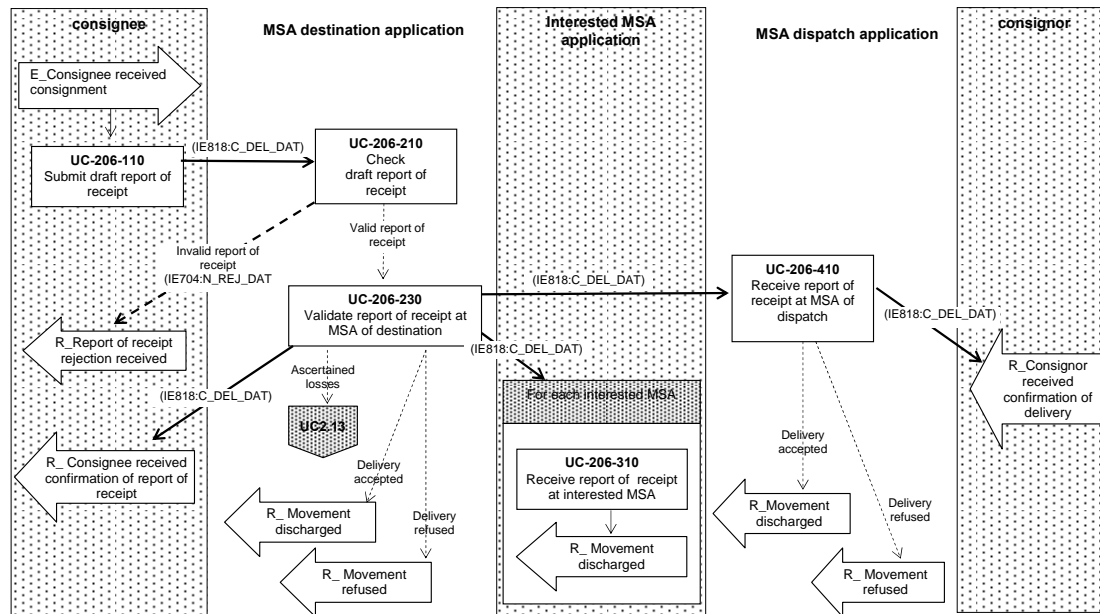


Figure 20 Submission of report of receipt – Process flow diagram

### 3.3.5 Major event

<b>E_Consignee received consignment</b>
<b>Actor:</b> consignee
<b>Location:</b> consignee's premises
the consignee has completed the inventory of the goods received

### 3.3.6 Minor events

none

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### 3.3.7 Processes

<b>Submit draft report of receipt</b>	<b>Process: UC-206-110</b>
<b>Actor:</b> consignee	
<b>Location:</b> premises of the consignee	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The consignee records the results of his inventory into the report of receipt.</p> <p>Submitting the report of receipt through the electronic way is an obligation (IE818:C_DEL_DAT).</p> <p>If the consignee is an ORO, he submits the data to be entered in the report of receipt in the way determined by the authorities of his MS.</p> <p>The submitted information contains in particular the following references:</p> <ul style="list-style-type: none"> <li>• ARC of the received consignment;</li> <li>• if the consignee is an authorised warehouse keeper or a registered trader, Excise number, name and/or acronym and address;</li> <li>• if the consignee is a temporary registered trader, reference of the temporary authorisation in place of the Excise number, name and/or acronym and address;</li> <li>• if the consignee is an exempted organisation: name and address;</li> <li>• code of the competent Excise office at destination;</li> <li>• if the place of delivery is a separate tax warehouse: Excise number, name and/or acronym and address;</li> <li>• in case of direct delivery, address of the actual place of delivery;</li> <li>• if the place of delivery is any other place: identifier, name and/or acronym and address;</li> <li>• date of arrival of goods;</li> <li>• global indicator: receipt satisfactory or unsatisfactory or receipt rejected;</li> <li>• if receipt unsatisfactory or rejected, a list of global reasons for unsatisfactory receipt;</li> <li>• For each body record (line) for which an anomaly, shortage or excess has been ascertained: <ul style="list-style-type: none"> <li>▪ <i>sequential number of the body record;</i></li> <li>▪ <i>Excise product code;</i></li> <li>▪ <i>observed shortage (negative value) or excess (positive value) of quantity (expressed in the unit associated with the product code);</i></li> <li>▪ <i>an optional (list of) specific reason(s) for unsatisfactory receipt.</i></li> </ul> </li> </ul> <p>The draft report of receipt is sent to the MSA destination application (IE818:C_DEL_DAT).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the report of receipt is under validation by the MSA destination application; the consignee is waiting for a positive or negative answer.</li> </ul>	

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<b>Check draft report of receipt</b>	<b>Process: UC-206-210</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA destination application receives a report of receipt (IE818:C_DEL_DAT) for validation.  The application of the MSA of destination submits the report of receipt to a formal validation including:</p> <ul style="list-style-type: none"> <li>• all fields are correctly filled in;</li> <li>• the e-AAD exists and is in <i>accepted</i> state;</li> <li>• name and/or acronym and address of the consignee are given;</li> <li>• the e-AAD is actually intended for the consignee: <ul style="list-style-type: none"> <li>▪ <i>if any, the Excise number or any other identifier of the consignee is the same as in the e-AAD;</i></li> <li>▪ <i>if any, the Excise number of the tax warehouse of delivery is the same as in the e-AAD;</i></li> <li>▪ <i>if the e-AAD is for direct delivery, no Excise number is given for the place of delivery but an address is given.</i></li> <li>▪ <i>for any other kind of place of delivery, the identifier is the same as in the e-AAD;</i></li> </ul> </li> <li>• code of the Excise office exercising on the consignee;</li> <li>• if the consignee is a temporary registered trader, the code of the Excise office is mentioned in the temporary authorisation;</li> <li>• the date of arrival already passed;</li> <li>• the report of receipt is submitted at or after the date of arrival of the goods.</li> </ul> <p>For each record referring to a body record of the e-AAD;</p> <ul style="list-style-type: none"> <li>• the referred sequential number exists in the body of the e-AAD and concerns the right product code;</li> <li>• the observed shortage does not exceed the quantity registered in the e-AAD.</li> </ul> <p><i>When the formal validation raises errors, the MSA destination application submits the diagnostics to automatic examination according to national criteria.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the draft of report of receipt is found invalid, a refusal message is sent back to the consignee or, according to national provisions, to the Excise officer (IE704:N_REJ_DAT);</li> <li>• if the draft of report of receipt is found valid, processing continues with UC-206-230.</li> </ul>	

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Validate report of receipt at MSA of destination	Process: UC-206-230
Actor: MSA destination application	
Location: MSA of destination	
Processing mode: automatic	
Constraint: none	
<p><b>Description:</b></p> <p>The MSA destination application found valid the submitted report of receipt.</p> <p>If the delivery was accepted, including with unsatisfactory report, the MSA destination application changes the state of the e-AAD to <i>delivered</i>;</p> <p>If the delivery was refused, the MSA destination application changes the state of the e-AAD to <i>refused</i>.</p> <p>The MSA destination application:</p> <ul style="list-style-type: none"> <li>• builds the delivery notification message (IE818:C_DEL_DAT) reporting either acceptance or refusal of delivery;</li> <li>• sends back the delivery notification (IE818:C_DEL_DAT) to the consignee (or to the person who reported the receipt on his behalf), for confirmation; if the consignee is an ORO, the MSA of destination determines how he receives back confirmation of the registration of the report of receipt;</li> <li>• sends the delivery notification (IE818:C_DEL_DAT) to the tax representative if any has been appointed by the consignor to pay Excise duties at arrival and if the tax representative did not submit himself the report of receipt;</li> <li>• sends the delivery notification (IE818:C_DEL_DAT) to the MSA of dispatch and to all interested MSAs;</li> </ul> <p>If the delivery was accepted, the MSA destination application:</p> <ul style="list-style-type: none"> <li>• if shortages were declared in the report of receipt submitted by the consignee, starts a timer (TIM_EXP) to expire at the limit date for explanations to come from the consignor or from the consignee (see "UC2.13 – Post-delivery processing" for the use of that timer);</li> </ul> <p>Optionally, the MSA destination application triggers risk assessment.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• acceptance or refusal of delivery has been notified to all concerned MSAs, to the consignee, to the tax representative if any through (IE818:C_DEL_DAT)</li> <li>• the MSA destination application does not await the delivery notification message anymore.</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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Receive report of receipt at MSA of dispatch	Process: UC-206-410
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Conditions:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the delivery notification message (IE818:C_DEL_DAT), the MSA dispatch application.</p> <ul style="list-style-type: none"> <li>• changes the state of the e-AAD to <i>delivered</i> or to <i>refused</i> according to the notified results;</li> <li>• forwards the delivery notification (IE818:C_DEL_DAT) to the consignor;</li> </ul> <p><i>If the consignor cannot access the EMCS application, either the MSA of dispatch or the consignee informs him.</i></p> <p><i>If the movement guarantee is provided by another guarantor, transfer of information is a national matter of the MSA of dispatch.</i></p> <p>If the delivery was accepted, the MSA dispatch application:</p> <ul style="list-style-type: none"> <li>• if the timer to expire at the expected end of the movement (TIM_AAD) has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• stops the timer that was to expire at the expected end of the movement (TIM_AAD) if it is still running;</li> </ul> <p>If the delivery was refused, the MSA dispatch application:</p> <ul style="list-style-type: none"> <li>• starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination;</li> </ul> <p>Optionally, the MSA dispatch application triggers risk assessment.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• acceptance or refusal of delivery has been notified to the consignor through (IE818:C_DEL_DAT);</li> <li>• the MSA dispatch application does not await the report of receipt anymore;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the MSA dispatch application is expecting further action from the consignor, in the case of refusal.</li> </ul>	

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Receive report of receipt at interested MSA	Process: UC-206-310
<b>Actor:</b> interested MSA application	
<b>Location:</b> interested MSA	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the delivery notification message (IE818:C_DEL_DAT), the interested MSA application. <ul style="list-style-type: none"> <li>changes the state of the e-AAD to <i>delivered</i> or to <i>refused</i> according to the notified results;</li> </ul> Optionally, the interested MSA application triggers risk assessment	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> <li>the interested MSA application does not await the delivery notification anymore.</li> </ul>	

### 3.3.8 Major result

<b>R_Consignor received confirmation of delivery</b>
<b>Actor:</b> consignor (possibly guarantor)
<b>Location:</b> consignor's premises
The consignors is informed that either: <ul style="list-style-type: none"> <li>the delivery was refused; he has now to submit a change of destination of the consignment;</li> <li>the delivery was accepted; this is a discharge of the movement, subject to:             <ul style="list-style-type: none"> <li><i>payment of duties on declared shortages if relevant;</i></li> <li><i>results of possible further procedures that would ascertain irregularities on which the financial responsibility of the guarantor would be engaged.</i></li> </ul> </li> </ul>

<b>R_Consignee received confirmation of report of receipt</b>
<b>Actor:</b> consignee
<b>Location:</b> consignee's premises
The consignee received back a confirmation that the report of receipt has been accepted by the application and is now taken into account.

### 3.3.9 Minor results

<b>R_Report of receipt rejection received</b>
<b>Actor:</b> consignee
<b>Location:</b> consignee's premises
<ul style="list-style-type: none"> <li>the consignee received an error message following formal validation (IE704:N_REJ_DAT);</li> <li>the consignee has to correct and re-submit the draft of report of receipt, possibly after requiring any useful operation from the consignor. The consignee is also entitled to directly issue any other convenient operation such as a refusal of delivery, if he is enabled to do so.</li> </ul>

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#### R\_Movement discharged

**Actor:** MSA dispatch application, interested MSA application, MSA destination application

**Location:** premises of the MSA

- the MSA is informed that the movement has been discharged.

#### R\_Movement refused

**Actor:** MSA dispatch application, interested MSA application, MSA destination application

**Location:** premises of the MSA

- the MSA is informed that the movement has been refused.

### 3.3.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE818:C\_DEL\_DAT report of receipt

## 3.4 Alert or rejection of an e-AAD (UC2.07)

### 3.4.1 Overview

Before the goods arrive, the consignee, or any person empowered to submit a report of receipt on behalf of the consignee, is entitled to send a message to notify the MSAs and the consignor that the e-AAD does not match his/her order or that he/she didn't order the movement. This includes either an alert or an actual rejection of the e-AAD.

In particular, he should do so each time that an irregularity is suspected, such as:

- he is not awaiting the described goods at all (maybe an error of the consignor, but maybe suspicion of fraud as well); in that case, he definitely rejects the e-AAD;
- the e-AAD does not exactly match with his order (wrong quantities, in particular in case of surplus, erroneous but close product code...). In this case however, he could await the delivery in order to check the consignment at arrival.

The consignee should issue such a message as soon as he observes the discrepancy.

If the e-AAD is rejected, the consignor has to submit a change of destination (or a splitting). A particular change of destination is change of destination for return of goods, i.e. the new destination is now the place of dispatch.

If the e-AAD is **not** rejected, the consignor is entitled to:

- leave the movement continue its way (e.g. after verification, the reasons of the alert do not prevent the goods from being accepted by the consignee); or
- submit a change of destination (e.g. after verification, the e-AAD correctly describes the goods actually sent but this is not what is expected by the consignee), so that the destination changes as soon as possible before the goods arrive at former destination;



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or

- submit a splitting, if authorised by the context;
- cancel the e-AAD provided that the goods did not leave the tax warehouse of dispatch.

That message does not replace the necessary prior discussion between consignor and consignee to agree on the right contents of the e-AAD.

If the e-AAD is rejected, at least one, possibly several reasons must be given. Applying Risk Assessment in such cases is highly recommended.

### 3.4.2 Participants, motivations and commitments

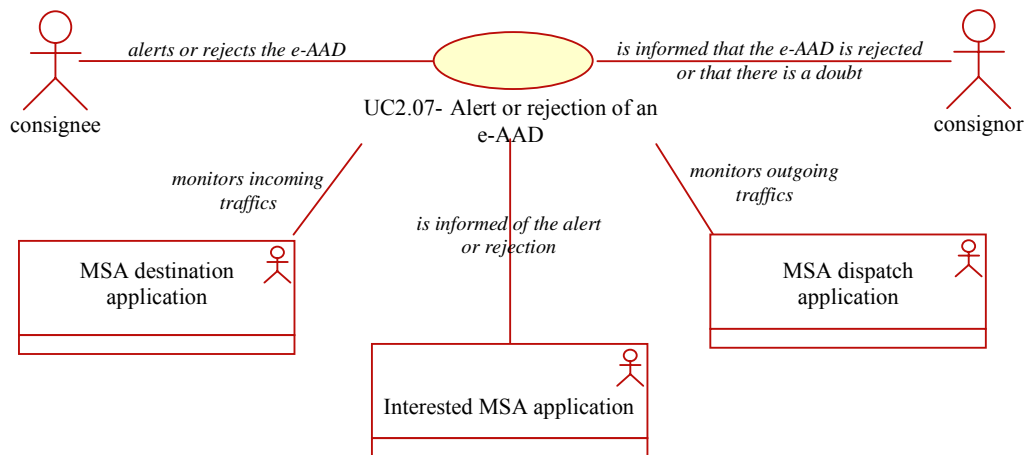


Figure 21 Participants of <UC2.07> Alert or rejection of an e-AAD

#### Main actor

- consignee
  - *is entitled to issue an alert concerning an e-AAD, possibly to reject the e-AAD*

#### Other actors

- the consignor
  - *is informed that the e-AAD is rejected or that there is a doubt on its contents*
  - *is committed to solve the situation following a rejection by submitting the convenient operation (change of destination, splitting or cancellation)*
- MSA destination application
  - *monitors incoming traffic*
  - *is responsible for forwarding information to the consignee*
- Interested MSA application
  - *is informed that the e-AAD is rejected or that there is a doubt on its contents*
- MSA dispatch application
  - *monitors outgoing traffic*
  - *is informed that there is a doubt or a rejection of a given e-AAD*
  - *is responsible for forwarding information to the consignor.*

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### 3.4.3 General conditions

#### Trigger

- the consignee does not agree with the contents of the e-AAD

#### Pre-conditions

- the e-AAD is in *accepted* state

#### Post-conditions

- the consignor and all concerned MSAs are informed of the alert and possibly of the rejection
- if relevant, the e-AAD state is updated to *rejected*
- if the e-AAD is left *accepted*, it is up to the consignor to perform a change of destination
- where the e-AAD is *rejected*, the consignor is committed to do the relevant change of destination (or splitting) or cancellation

### 3.4.4 Process flow diagram

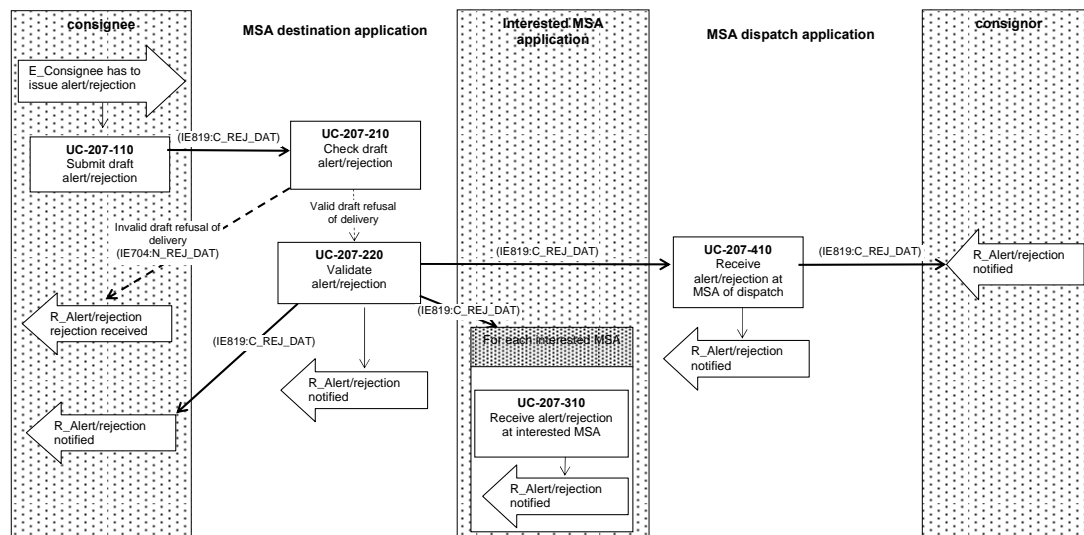


Figure 22 Alert or rejection of an e-AAD – Process flow diagram

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### 3.4.5 Major event

<b>E_ Consignee has to issue alert/rejection</b>
<b>Actor:</b> consignee
<b>Location:</b> premises of the consignee
The consignee wants either to reject the e-AAD or to alert MSAs on its contents

### 3.4.6 Minor events

none

### 3.4.7 Processes

<b>Submit draft alert/rejection</b>	<b>Process: UC-207-110</b>
<b>Actor:</b> consignee	
<b>Location:</b> premises of the consignee	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The consignee submits the alert or rejection message.</p> <p>If the consignee is not in a position to do it (e.g. exempted organisation or temporary registered trader), the MSA of destination defines the necessary by-pass solutions.</p> <p>The fields of the message are a subset of the report of receipt, namely:</p> <ul style="list-style-type: none"> <li>• ARC of the concerned consignment;</li> <li>• if the consignee is an authorised warehouse keeper or a registered trader (including the case of a consignment intended for direct delivery), Excise number, name and/or acronym and address;</li> <li>• if the consignee is a temporary registered trader, reference of the temporary authorisation in place of the Excise number, name and/or acronym and address;</li> <li>• if the consignee is an exempted organisation: name and address;</li> <li>• code of the competent Excise office at destination;</li> <li>• date of alert or rejection;</li> <li>• global indicator: e-AAD rejected or not;</li> <li>• if e-AAD is rejected, the reason(s) for rejection.</li> </ul> <p>The draft of alert/rejection message is sent to the MSA destination application (IE819:C_REJ_DAT).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the alert or rejection is under validation by the MSA destination application; the consignee is waiting for a positive or negative answer.</li> </ul>	

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<b>Check draft alert/rejection</b>	<b>Process: UC-207-210</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The application of the MSA of destination receives a draft of alert/rejection message (IE819:C_REJ_DAT) for validation.</p> <p>The application of the MSA of destination submits the alert/rejection message to a formal validation including:</p> <ul style="list-style-type: none"> <li>all fields are correctly filled in;</li> <li>the e-AAD exists and is “<i>accepted</i>”;</li> <li>name and/or acronym and address of the consignee are given;</li> <li>the e-AAD is actually intended for the consignee: <ul style="list-style-type: none"> <li><i>if any, the Excise number of the consignee is the same as in the e-AAD;</i></li> <li><i>if any, the Temporary Authorisation reference is the same as in the e-AAD;</i></li> </ul> </li> <li>code of the Excise office exercising on the consignee;</li> <li>if the consignee is a temporary registered trader, the code of the Excise office is mentioned in the temporary authorisation.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>if the draft of alert/rejection message is found invalid, a refusal message is sent back to the consignee (IE704:N_REJ_DAT);</li> <li>if the draft of alert/rejection message is found valid, processing continues with UC-207-220.</li> </ul>	

<b>Validate alert/rejection</b>	<b>Process: UC-207-220</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA destination application found valid the draft of alert or rejection message.</p> <p>The MSA destination application:</p> <ul style="list-style-type: none"> <li>if relevant, changes the state of the e-AAD to <i>rejected</i> and, in any case, registers the reasons for alert or rejection;</li> <li>builds a alert/rejection notification message (IE819:C_REJ_DAT) and sends it to the MSA of dispatch and to all interested MSAs;</li> <li>sends back the alert/rejection notification message(IE819:C_REJ_DAT) to the consignee;</li> <li>optionally, triggers risk assessment.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>according to the information entered, the state of the e-AAD is either <i>accepted</i> or <i>rejected</i>;</li> <li>the alert/rejection notification has been made available to the consignee;</li> <li>all concerned MSAs and economic operators at destination;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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Receive alert/rejection at MSA of dispatch	Process: UC-207-410
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Conditions:</b> none	
<b>Description:</b> Upon receipt of the alert/rejection notification message (IE819:C_REJ_DAT), the MSA dispatch application: <ul style="list-style-type: none"> <li>• if relevant, changes the status of the e-AAD to <i>rejected</i>;</li> <li>• forwards the alert/rejection notification (IE819:C_REJ_DAT) to the consignor;</li> <li>• if the e-AAD is rejected, starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination (or splitting) or, exceptionally, cancellation;</li> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• if relevant, the state of e-AAD is set as <i>rejected</i>; else it remains <i>accepted</i>.</li> <li>• the alert/rejection message (IE819:C_REJ_DAT) has been made available to all concerned economic operators at dispatch;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the MSA dispatch application is expecting further action from the consignor.</li> </ul>	

Receive alert/rejection at interested MSA	Process: UC-207-310
<b>Actor:</b> Interested MSA application	
<b>Location:</b> interested MSA	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the alert/rejection notification message (IE819:C_REJ_DAT), the interested MSA application: <ul style="list-style-type: none"> <li>• optionally, triggers risk assessment</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

### 3.4.8 Major result

R_Alert/rejection notified
<b>Actor:</b> all
<b>Location:</b> all
<ul style="list-style-type: none"> <li>• each partner is informed that the consignee signalled an anomaly on the e-AAD, possibly that he rejected it;</li> <li>• the consignor is expected to do the relevant operation, for instance change of destination.</li> </ul>

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### 3.4.9 Minor results

<b>R_Alert/rejection rejection received</b>
<b>Actor:</b> consignee
<b>Location:</b> premises of the consignee
<ul style="list-style-type: none"> <li>the consignee receives an error message following formal validation (IE704:N_REJ_DAT);</li> <li>the consignee is free to correct and re-submit the draft of alert/rejection message.</li> </ul>

### 3.4.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE819:C\_REJ\_DAT alert or rejection of an e-AAD

## 3.5 Reminder at expiry of time limit for report of receipt (UC2.33)

### 3.5.1 Overview

Upon validation of an e-AAD, the application of the MSA of dispatch starts a timer (TIM\_AAD) as of the date of dispatch to expire in a given time limit.

If no report of receipt is received within that time, the application of the MSA of dispatch sends a reminder message to the consignor.

If the e-AAD is accepted and the destination is known, the MSA of dispatch sends the reminder message to the MSA of destination. In turn, the MSA of destination forwards the reminder message to the consignee. If the consignee is an ORO, the MSA of destination and/or the consignor informs him.

The e-AAD remains flagged until issuance of the report of receipt.

Following this reminder, the consignee and/or the consignor should react as follows:

- the consignee submits a report of receipt to the MSA of destination (UC2.06); or
- the consignor sends an explanation message to the MSA of dispatch giving the reasons for which the report was not submitted, for instance that a transport incident delayed the movement; the MSA of dispatch forwards the explanation message to the MSA of destination; and/or
- the consignee sends an explanation message to the MSA of destination giving the reasons for which the report was not submitted, for instance that goods have not arrived yet or that they are still under inventory; the MSA of destination forwards the explanation message to the MSA of dispatch;

MSAs might find it useful to submit the e-AADs object of such messages to risk assessment.

It is possible as well that the Customs officer at dispatch verifies himself the actual contents of an import operation related to an e-AAD, for instance in case where amendments further to registration of the e-AAD were registered, and then directly

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provides that information through (IE837:C\_DEL\_EXP) without having to consult the consignor.

### 3.5.2 Participants, motivations and commitments

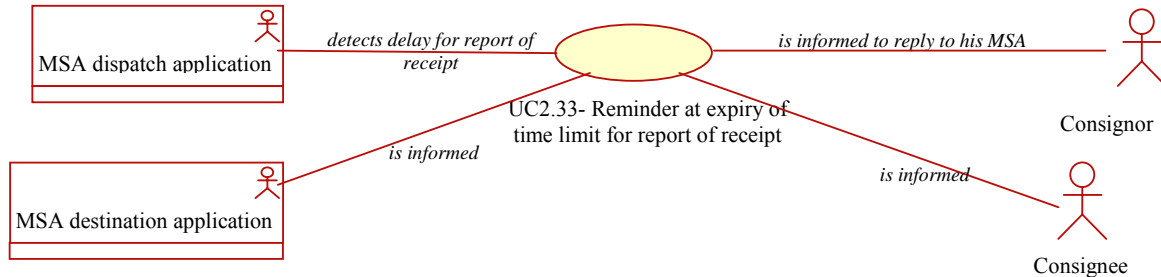


Figure 23 Participants of <UC2.33> Reminder at expiry of time limit for report of receipt

#### Main actor

- MSA dispatch application
  - *detects that a report of receipt was not submitted in due time*
  - *reminds the consignor that report of receipt is being expected*
  - *informs the MSA of destination (and the consignee)*

#### Other actors

- Consignor
  - *is committed to enquire and possibly give explanations on the delay*
- MSA destination application
  - *receives information on a delay for delivery*
  - *is entitled to enquire to the consignee on the reasons for the delay*
- Consignee
  - *is informed that he is supposed to submit a report of receipt*
  - *if relevant, gives an explanation on the delay*

### 3.5.3 General conditions

#### Trigger

- the time limit of timer expires

#### Pre-conditions

- none

#### Post-conditions

- the consignor and the consignee are expected to jointly solve the pending situation either by sending a report of receipt or by sending an explanation message

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### 3.5.4 Process flow diagram

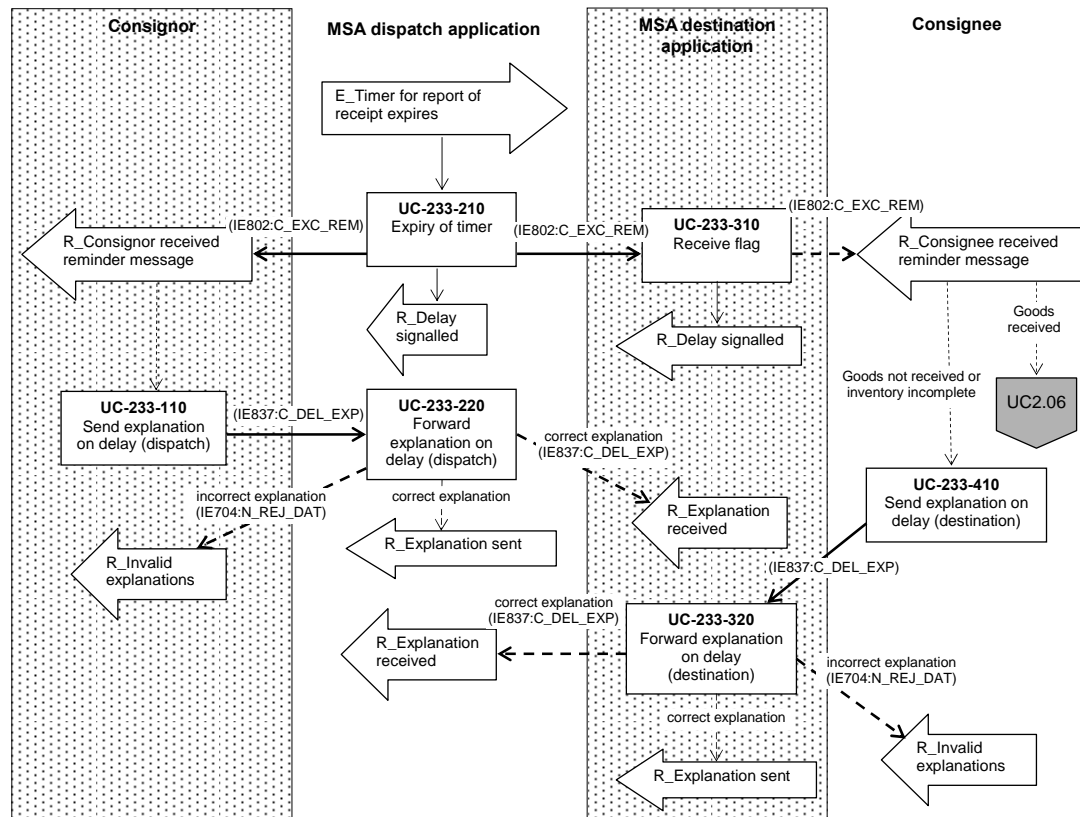


Figure 24 Reminder at expiry of time limit for report of receipt – Process flow diagram

### 3.5.5 Major event

**E\_Timer for report of receipt expires**

**Actor:** MSA dispatch application

**Location:** MSA of dispatch

the time limit of timer expires

### 3.5.6 Minor events

none



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### 3.5.7 Processes

<b>Expiry of timer</b>	<b>Process: UC-233-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> the report of receipt was not received	
<b>Description:</b> Upon expiry of the timer: If the e-AAD has already been delivered, replaced or stopped, the Use Case stops here (without error). Else, the application of the MSA of dispatch: <ul style="list-style-type: none"> <li>• automatically flags the concerned e-AAD to allow further retrieval for examination by verification officers</li> <li>• creates a reminder message (IE802:C_EXC_REM) and sends it to the consignor and to the MSA of destination</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the MSA of dispatch is aware that arrival of a consignment is late</li> <li>• the reminder message is sent to consignor</li> <li>• the reminder message is sent to the MSA of destination.</li> </ul>	

<b>Receive flag</b>	<b>Process: UC-233-310</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the reminder message (IE802:C_EXC_REM), the application of the MSA of destination: <ul style="list-style-type: none"> <li>• automatically flags the concerned e-AAD to allow further retrieval for examination by verification officers</li> <li>• forwards the same reminder message to the consignee, if possible.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the MSA of destination is aware that arrival of a consignment is late</li> <li>• the consignee is informed that the normal deadline is passed.</li> </ul>	

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<b>Send explanation on delay (dispatch)</b>	<b>Process: UC-233-110</b>
<b>Actor:</b> Consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the reminder message, the consignor is supposed to enquire on the detected delay; this includes, in particular, querying the consignee and/or the transporter on the reasons of the delay and insisting that the consignee submits the report of receipt as soon as possible.</p> <p>If relevant, the consignor prepares an explanation message (IE837:C_DEL_EXP) and sends it back to the MSA of dispatch.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA of dispatch is informed why the receipt is late.</li> </ul>	

<b>Forward explanation on delay (dispatch)</b>	<b>Process: UC-233-220</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the explanation message (IE837:C_DEL_EXP), the MSA dispatch application submits it to formal validation.</p> <p>If it is found incorrect, a rejection message (IE704:N_REJ_DAT) is sent back to the consignor.</p> <p>If it is found correct, the MSA dispatch application forwards it to the MSA destination application.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA of destination is informed why the receipt is late.</li> </ul>	

<b>Send explanation on delay (destination)</b>	<b>Process: UC-233-410</b>
<b>Actor:</b> Consignee	
<b>Location:</b> consignee's premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the reminder message, the consignee is allowed to send back an explanation message on the actual situation; this does not relieve him from submitting the report of receipt as soon as possible.</p> <p>If relevant, the consignee prepares an explanation message (IE837:C_DEL_EXP) and sends it back to the MSA of destination.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA of destination is informed why the receipt is late.</li> </ul>	

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<b>Forward explanation on delay (destination)</b>	<b>Process: UC-233-320</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the explanation message (IE837:C_DEL_EXP), the MSA destination application submits it to formal validation. If it is found incorrect, a rejection message (IE704:N_REJ_DAT) is sent back to the consignee. If it is found correct, the MSA destination application forwards it to the MSA dispatch application. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA of dispatch is informed why the receipt is late.</li> </ul>	

### 3.5.8 Major result

<b>R_Delay signalled</b>
<b>Actor:</b> MSA dispatch application / MSA destination application
<b>Location:</b> premises of the MSA
The MSA of dispatch application / MSA of destination application has been made aware that a consignment is still awaited after its expected date of delivery. That information is available for examination by verification officers.

### 3.5.9 Minor results

<b>R_Consignor received reminder message</b>
<b>Actor:</b> consignator
<b>Location:</b> consignator's premises
The consignator received the reminder message (IE802:C_EXC_REM). <ul style="list-style-type: none"> <li>the consignator is aware of the reminder message issued. He knows that he has either:             <ul style="list-style-type: none"> <li><i>to submit an explanation message; or</i></li> <li><i>to enquire to the consignee on the reasons not to submit the report of receipt.</i></li> </ul> </li> </ul>

<b>R_Explanation sent</b>
<b>Actor:</b> MSA dispatch application / MSA destination application
<b>Location:</b> premises of the MSA
The MSA of dispatch application / MSA of destination application sent the explanation message (IE837:C_DEL_EXP) to the other MSA application. That information is available for examination by verification officers.

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#### **R\_Explanation received**

**Actor:** MSA dispatch application / MSA destination application

**Location:** premises of the MSA

The MSA of dispatch application / MSA of destination application received the explanation message (IE837:C\_DEL\_EXP) from the other MSA application.

That information is available for examination by verification officers.

#### **R\_Consignee received reminder message**

**Actor:** consignee

**Location:** consignee's premises

The consignee received the reminder message (IE802:C\_EXC\_REM).

- the consignee is aware of the reminder message issued. He knows that he still has to submit a report of receipt.
- if relevant, he discusses with the consignor for explanations (to be submitted under UC-233-110)

#### **R\_Invalid explanations**

**Actor:** consignor / consignee

**Location:** consignor's / consignee's premises

- the submitted explanations were found invalid – the consignor or consignee should re-submit the message.

### **3.5.10 Messages**

- IE704:N\_REJ\_DAT generic refusal message
- IE802:C\_EXC\_REM reminder message for Excise movement
- IE837:C\_DEL\_EXP explanation on delay for delivery

## **3.6 Reminder at expiry of time for change of destination (UC2.17)**

### **3.6.1 Overview**

When a consignment has been refused under use case 2.06 (submission of report of receipt) or rejected under use case 2.07 (alert or rejection of an e-AAD), the application of the MSA of dispatch starts a timer (TIM\_CHS) to expire in a given time limit by which the consignor must issue either:

- a change of destination (UC2.05) or;
- a splitting (UC2.36); or

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- a cancellation (UC2.10).

If no such operation has been submitted within the time limit, the application issues a reminder message to the consignor.

The case denotes that the consignment is moving somewhere in Europe without valid destination, which could be a case of fraud, or (in the case of a rejection) that a consignment is waiting for a valid destination to leave the place of dispatch. So, the MSA of dispatch ought to particularly monitor the consignment, possibly oblige the consignor to change, in the worst case, the destination for return to the place of dispatch.

### 3.6.2 Participants, motivations and commitments

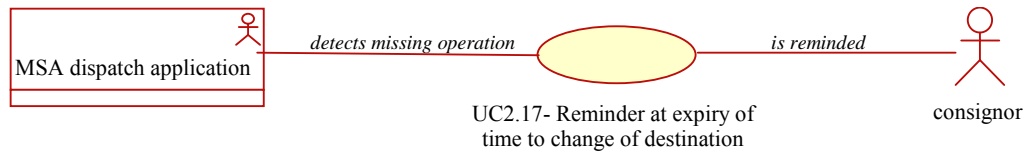


Figure 25 Participants of <UC2.17> Reminder at expiry of time for change of destination

#### Main actor

- MSA dispatch application
  - *detects that neither change of destination nor splitting (nor cancellation where applicable) was submitted in due time*
  - *reminds the consignor that he has to do so*

#### Other actors

- consignor
  - *is committed to submit a change of destination or a splitting (or a cancellation where applicable) in the given time limit*

### 3.6.3 General conditions

#### Trigger

- the timer expires

#### Pre-conditions

- none

#### Post-conditions

- the consignor is expected to reply by submitting either a change of destination or a splitting, or a cancellation as soon as possible
- the MSA of dispatch is informed that a particular attention should be paid to the case

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### 3.6.4 Process flow diagram

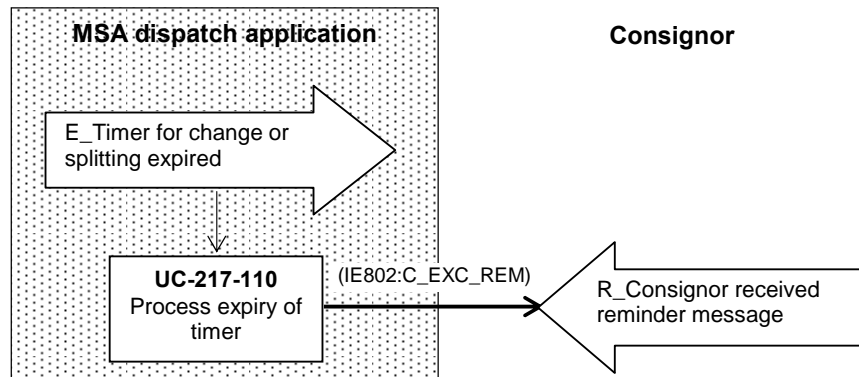


Figure 26 Reminder at expiry of time for change of destination – Process flow diagram

### 3.6.5 Major event

<b>E_Timer for change or splitting expired</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> premises of the MSA of dispatch
The time limit of timer expires

### 3.6.6 Minor events

None.

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### 3.6.7 Processes

<b>Process expiry of timer</b>	<b>Process: UC-217-110</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <ul style="list-style-type: none"> <li>the application issues a reminder message to the consignor (IE802:C_EXC_REM);</li> <li>the exact contents of the reminder message are defined by each MSA. It should contain at least: <ul style="list-style-type: none"> <li><i>the ARC of the refused or rejected e-AAD to be updated or split;</i></li> <li><i>the identity of the declared consignee;</i></li> <li><i>the limit date for submission of the change of destination or splitting.</i></li> </ul> </li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the reminder message is sent to consignor;</li> <li>MSA dispatch application expects an action from the consignor.</li> </ul>	

### 3.6.8 Major result

<b>R_Consignor received reminder message</b>
<b>Actor:</b> Consignor
<b>Location:</b> premises of the consignor
The consignor receives the reminder message (IE802:C_EXC_REM). He has either: <ul style="list-style-type: none"> <li>to submit a change of destination; or</li> <li>to submit a splitting; or</li> <li>to cancel the e-AAD.</li> </ul>

### 3.6.9 Minor results

None.

### 3.6.10 Messages

- IE802:C\_EXC\_REM reminder message for Excise movement

## 3.7 Post-delivery processing (UC2.13)

### 3.7.1 Overview

At delivery of goods, where shortages or excesses were declared in the report of receipt established by the consignee or in the report from Customs (export or placement under another Customs procedure), the MSA of destination is in charge of all necessary actions to determine the elements required to calculate the duties to be paid under the

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movement guarantee and to which MSA it is due.

Evaluation may start from the first upcoming of the following events, either:

- the consignor sends an explanation on the reasons of a shortage and/or of an excess (for instance he actually did not send all the goods described in the e-AAD); or
- the consignee sends an explanation on the reasons of a shortage and/or of an excess (for instance a part of goods arrived late, after issuance of the report of receipt); or
- the timer started upon issuance of the report of receipt where shortages were ascertained (TIM\_EXP) expires.

The explanation messages may, for instance, report explanations concerning losses occurred during the transport (concurrently with event reports). If an explanation comes after the evaluation started, it must be taken into account as long as the evaluation is not finished yet. After the MSA of destination has sent its conclusion, this becomes a matter of further claim, to be processed outside EMCS.

At the end of the evaluation, the MSA of destination communicates the conclusions to all MSAs where duties are due and to the MSA of dispatch (where the movement guarantee is lodged). The MSA of dispatch forwards the explanations to the consignor (or to the guarantor if different from the consignor).

The available information comprises:

- the report of receipt or equivalent information;
- any control report made during the movement;
- any event report issued during the movement; and possibly
- additional information collected from the economic operators.

**Collection of duties due in each Member State follows the results notification. This is considered outside the EMCS application.**

This use case only concerns anomalies, shortages or excesses detected at delivery by the consignee or by a Customs officer.

Shortages or excesses detected through events (UC3.24 - Submission of an event report) or through controls (UC3.03 - Control and submission of the control report) are to be processed either during the post-delivery processing of the concerned e-AAD or, if it is not relevant to wait for the delivery, outside EMCS; all tools inventoried under Administrative cooperation are available to help in such investigations.



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### 3.7.2 Participants, motivations and commitments

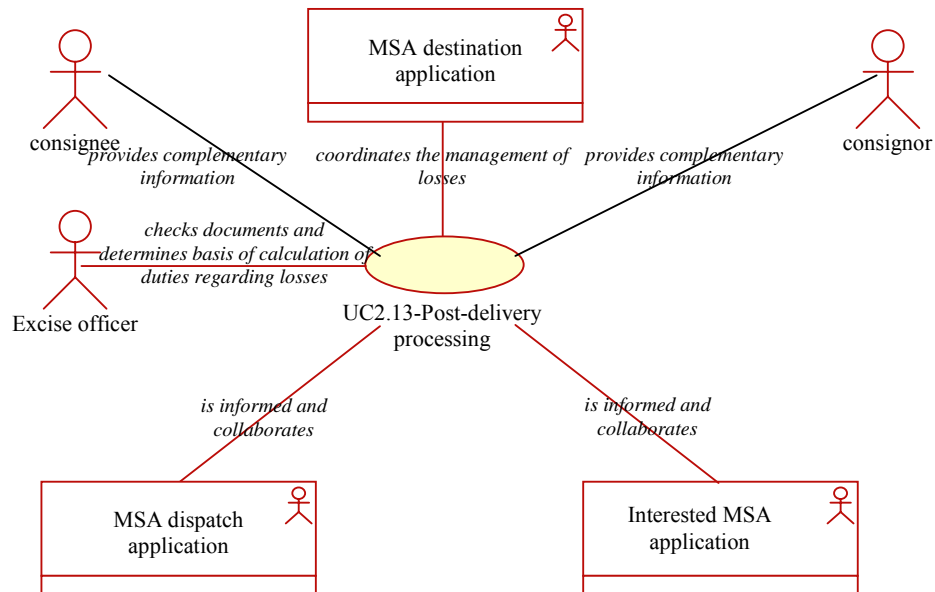


Figure 27 Participants of <UC2.13> Post-delivery processing

#### Main actor

- the Excise officer (in the MSA of destination)
  - *is responsible for checking documents and determining when relevant the basis of calculation of duties due and to which MSA it is due*
  - *is responsible for forwarding analysis results to other MSA applications involved*

#### Other actors

- the consignor
  - *provides complementary information*
- the consignee
  - *provides complementary information*
- the guarantor (including where he is the consignor)
  - *is informed of to which MSA duties are due and on which basis*
- the MSA destination application
  - *monitors incoming traffic*
- the interested MSA application
  - *is informed*
  - *collaborates when required by providing complementary information*
- the MSA dispatch application
  - *is informed of outgoing movement results*
  - *collaborates when required by providing complementary information*
  - *forwards the explanations of the consignor to the MSA of destination*



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### 3.7.5 Major event

<b>E_Report of receipt notified shortages</b>
<b>Actor:</b> consignor / consignee
<b>Location:</b> premises of the consignor or of the consignee
The consignor received (resp. the consignee submitted) a report of receipt ascertaining shortages (possibly excesses or other anomalies) from the MSA of dispatch (resp. to the MSA of destination) (upon UC 2.06 or any other receipt use case). The consignor or consignee is entitled to send complementary explanations.

### 3.7.6 Minor events

<b>E_Timer expires</b>
<b>Actor:</b> MSA destination application
<b>Location:</b> MSA of destination
The time limit for explanations expired. The MSA of destination is entitled to start document checking in case of ascertained shortages (possibly excesses or other anomalies).

### 3.7.7 Processes

<b>Explanations of consignee</b>	<b>Process: UC-213-610</b>
<b>Actor:</b> consignee	
<b>Location:</b> premises of consignee	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> After having sent the report of receipt ascertaining shortages, the consignee sends complementary explanations (IE871:C_SHR_EXP) regarding the shortages (e.g. part or all of missing goods have been received after issuance of the report of receipt).	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the explanations of the consignee are sent to the MSA of destination.</li> </ul>	

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<b>Explanations of consignor</b>	<b>Process: UC-213-510</b>
<b>Actor:</b> consignor	
<b>Location:</b> premises of consignor	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> After having received the report of receipt ascertaining shortages from the MSA of dispatch, the consignor sends complementary explanations (IE871:C_SHR_EXP) regarding the shortages (e.g. the quantity of goods actually dispatched did not match with the e-AAD).	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the explanations of the consignor are sent to the MSA of dispatch to be forwarded to the MSA of destination.</li> </ul>	

<b>Forward explanations</b>	<b>Process: UC-213-410</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the explanation message (IE871:C_SHR_EXP), the MSA dispatch application submits it to formal validation. If it is found incorrect, a rejection message (IE704:N_REJ_DAT) is sent back to the consignor. If it is found correct, the MSA dispatch application forwards it to the MSA destination application.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the consignor's explanations are sent to the MSA destination application.</li> </ul>	

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<b>Co-ordinate triggering of checking</b>	<b>Process: UC-213-210</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> the report of receipt describes discrepancies including shortages	
<p><b>Description:</b></p> <p>The MSA of destination starts a documentary checking procedure in case of shortages declared by the consignee.</p> <p>The checking procedure starts upon the first of the following events coming:</p> <ul style="list-style-type: none"> <li>• receipt of an explanation message (IE871:C_SHR_EXP) from the consignor (for instance that the goods actually sent did not match the e-AAD) or from the consignee (for instance that a part of goods arrived late, after issuance of the report of receipt); or</li> <li>• expiry of a timer (TIM_EXP) that was started at time of registration of the report of receipt in the case where shortages were declared.</li> </ul> <p>If the triggering event is receipt of an explanation message, the MSA destination application stops the timer (TIM_EXP) associated with the receipt of that message.</p> <p>Upon receipt of the explanation message (IE871:C_SHR_EXP) from the consignee, the MSA destination application submits it to formal validation. If it is found incorrect, a rejection message (IE704:N_REJ_DAT) is sent back to the consignee.</p> <p>In case explanations would be received from the consignor and/or from the consignee after timer's expiration, they are to be taken into account as far as possible by the Excise officer in the MSA of destination.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• processing continues with UC-213-110.</li> </ul>	

<b>Check documents</b>	<b>Process: UC-213-110</b>
<b>Actor:</b> Excise officer	
<b>Location:</b> Excise office	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The Excise officer in MSA of destination has received part or all of:</p> <ul style="list-style-type: none"> <li>• the report of receipt (and any further regularisation messages);</li> <li>• reports of controls carried out during the movement;</li> <li>• additional information provided by the consignor and/or by the consignee;</li> <li>• additional information brought by other MSAs (possibly in response to ad-hoc queries).</li> </ul> <p>The Excise officer analyses these elements to determine where duties must be paid on the ascertained shortages and on which basis.</p> <p><i>The MSA of destination has the ability to request (through MVS, ad-hoc queries, or any other means outside the EMCS application) any concerned MSA to perform additional controls and to confirm information. These MSAs can also perform such additional controls on their own initiative.</i></p> <p>Results of the performed analysis are ready to be communicated to each involved partner.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• processing continues with UC-213-220.</li> </ul>	

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<b>Notify results</b>	<b>Process: UC-213-220</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA of destination sends analysis results (IE861:C_RES_DAT) summarising the basis of calculation of duties to be paid in each concerned Member State.</p> <p>The results message (IE861:C_RES_DAT) consists of:</p> <ul style="list-style-type: none"> <li>• the ARC of the considered movement;</li> <li>• if relevant, an explicit indicator that the guarantor is 'exempted from the payment of duties on shortages;</li> <li>• if relevant, an indicator that the MSA of destination plans to undertake an enquiry;</li> <li>• details of the concerned shortages under a list containing: <ul style="list-style-type: none"> <li>▪ <i>product code;</i></li> <li>▪ <i>Member State where duties are due;</i></li> <li>▪ <i>for information and optionally, quantity initially dispatched;</i></li> <li>▪ <i>for information and optionally, observed shortage;</i></li> <li>▪ <i>quantity to serve as basis for the claim (must be less than or equal to the observed shortage);</i></li> <li>▪ <i>date of shortage (if unknown; must be set at the date of the report of receipt).</i></li> </ul> </li> </ul> <p>If the guarantor is exempted from payment of duties, no details are to be given.</p> <p>The message is sent to each addressee among:</p> <ul style="list-style-type: none"> <li>• the consignee;</li> <li>• the MSA of dispatch;</li> <li>• all interested MSAs;</li> <li>• possibly, any other MSA found having right to duties.</li> </ul> <p>Each addressee receives only the sub-records describing the duties due in its Member State, except the MSA of dispatch that receives the whole list.</p> <p><i>Sending of analysis results is obligatory; results mention if an exemption has been granted and, if not, where duty becomes due and what the basis of calculation is.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the analysis results have been sent to all involved parties.</li> </ul>	

<b>Forward results</b>	<b>Process: UC-213-420</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the analysis results message, the MSA dispatch application forwards it to the consignor.</p> <p><i>If the movement guarantee is provided by another guarantor, transfer of information is a national matter of the MSA of dispatch.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the MSA of dispatch is ready to help the creditor MSAs in recovering duties</li> <li>• the consignor (or guarantor) is informed that duties are due, in which Member State and on which basis.</li> </ul>	

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### 3.7.8 Major results

<b>R_Results notified</b>
<b>Actor:</b> each involved partner
<b>Location:</b> premises of the concerned MSA
<ul style="list-style-type: none"> <li>each involved partner has received the results notification from the MSA of destination.</li> </ul>

### 3.7.9 Minor results

<b>R_Invalid explanations</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>the submitted explanations were found invalid – the consignor should re-submit the message.</li> </ul>

### 3.7.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE861:C\_RES\_DAT basis for recovery of duties
- IE871:C\_SHR\_EXP explanation on reason for shortage

## 3.8 Reminder at expiry of time limit for update of destination fields (UC2.34)

### 3.8.1 Overview

This use case pertains to a national domain. The following is therefore a simple suggestion made to the MSAs for follow-up of such cases.

Upon submission of an e-AAD, and in the case where the destination fields remain empty in accordance with Article 15(6) of Directive 92/12/EEC, a timer (TIM\_FDF) is started to expire at the limit date where these fields have to be filled in. That limit date cannot be later than the scheduled expiry of the timer associated with the expected date of delivery of the goods.

If, at expiry of the timer associated with the destination fields, these fields still remain empty, the MSA of dispatch sends a reminder message to the consignor.

The consignor is committed to reply either by submitting a change of destination (see UC2.05) or by sending a message giving explanations on the reasons not to update the e-AAD.

The MSA of dispatch might find it useful to particularly monitor such cases where goods are moving for a long time without identified destination.

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### 3.8.2 Participants, motivations and commitments

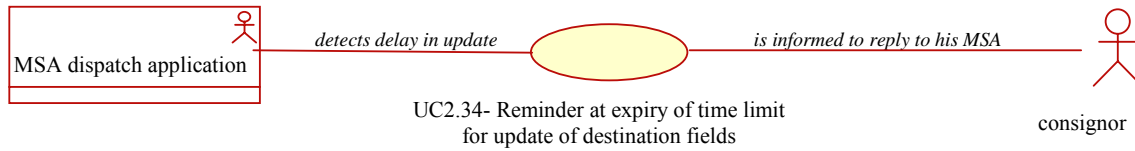


Figure 29 Participants of <UC2.34> Reminder at expiry of time limit for update of destination fields

#### Main actor

- MSA dispatch application
  - *detects that destination fields were not submitted in due time*
  - *reminds the consignor that submission is being expected*

#### Other actors

- Consignor
  - *is committed to submit an update including change of destination or to give explanations on the delay*

### 3.8.3 General conditions

#### Trigger

- the time limit of timer expires

#### Pre-conditions

- the destination has been left open and a change of destination (or splitting) has not been submitted

#### Post-conditions

- the consignor is expected to reply by submitting an update or by sending an explanation message



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### 3.8.4 Process flow diagram

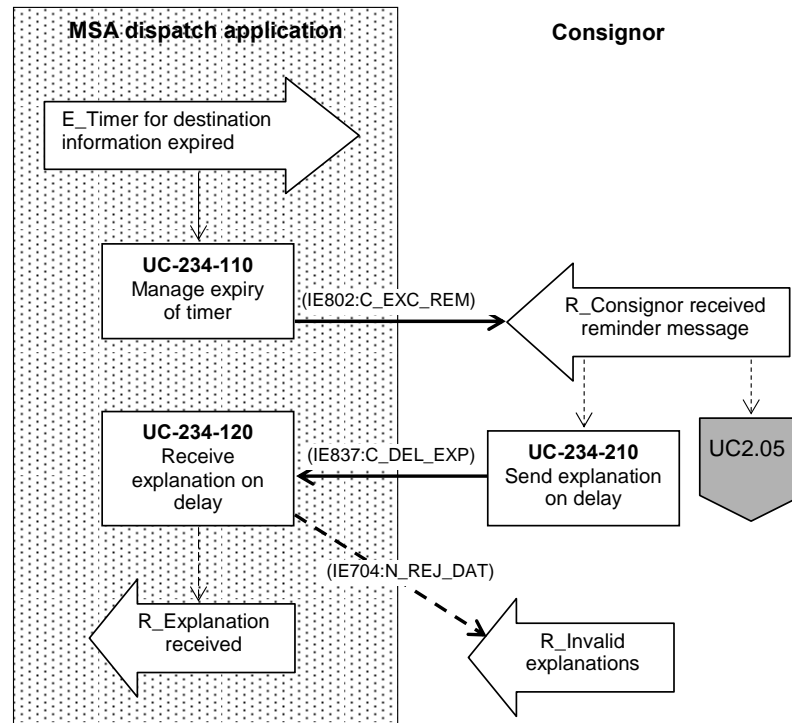


Figure 30 Reminder at expiry of time limit for update of destination fields – Process flow diagram

### 3.8.5 Major event

<b>E_Timer for destination information expired</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> MSA of dispatch
the time limit of timer expires

### 3.8.6 Minor events

None

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### 3.8.7 Processes

<b>Manage expiry of timer</b>	<b>Process: UC-234-110</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon expiry of the timer, and if the destination fields of the e-AAD are still empty, the application of the MSA of dispatch: <ul style="list-style-type: none"> <li>raises an alert to the competent (investigation or Excise) office;</li> <li>sends a reminder message to the consignor (IE802:C_EXC_REM).</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the reminder message is sent to consignor;</li> <li>MSA dispatch application expects a reply from consignor.</li> </ul>	

<b>Send explanation on delay</b>	<b>Process: UC-234-210</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> When receiving the reminder message (IE802:C_EXC_REM) from the MSA dispatch application, the consignor optionally replies (IE837:C_DEL_EXP) by giving explanations. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA dispatch application has received explanations from the consignor.</li> </ul>	

<b>Receive explanation on delay</b>	<b>Process: UC-234-120</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the explanation message (IE837:C_DEL_EXP), the MSA dispatch application submits it to formal validation. If it is found incorrect, a rejection message (IE704:N_REJ_DAT) is sent back to the consignor. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA dispatch application has received explanations from the consignor.</li> </ul>	

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### 3.8.8 Major result

<b>R_Consignor received reminder message</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<p>The consignor receives the reminder message (IE802:C_EXC_REM).</p> <p>The consignor is aware of the reminder message issued. He knows that he has either:</p> <ul style="list-style-type: none"> <li>▪ <i>to issue the relevant change of destination, or;</i></li> <li>▪ <i>to issue an explanation message.</i></li> </ul>

### 3.8.9 Minor results

<b>R_Explanation received</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> premises of the MSA of dispatch
<p>The MSA of dispatch received the explanation message (IE837:C_DEL_EXP) from the consignor. That information is available for examination by verification officers.</p>

<b>R_Invalid explanations</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>• the submitted explanations were found invalid – the consignor should re-submit the message.</li> </ul>

### 3.8.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE802:C\_EXC\_REM reminder message for Excise movement
- IE837:C\_DEL\_EXP explanation on delay for delivery

## 3.9 Change of destination (UC2.05)

### 3.9.1 Overview

To change the destination of a movement, the consignor updates part of information to show a new consignee or a new place of delivery.

The MSA of dispatch validates it according to SEED and possibly to complementary

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national information.

The new destination is one of the following:

- a tax warehouse, including the case where it has the same Excise number as its authorised warehouse keeper and the possibility to order return of goods to the place of dispatch;
- the premises of a registered trader;
- a place of direct delivery;
- export or placement under Customs procedures, except where the place of dispatch is not a tax warehouse (i.e. import consignment).

In complement, secondary information is subject to change:

- journey time;
- tax representative, including addition, change or suppression;
- transporter; and
- type of transport and transport details.

In case of a change of destination, the e-AAD is not cancelled but only updated. Older information remains available for consultation of the history of the movement.

All this results in three main scenarios, either:

- the Member State of destination changes: this implies that both consignee and place of delivery change; or
- the Member State of destination does not change but the consignee (hence the place of delivery) changes; or
- neither Member State of destination nor consignee change, but only the place of delivery (possibly, the place of delivery does not change but only secondary information).

### 3.9.2 Participants, motivations and commitments

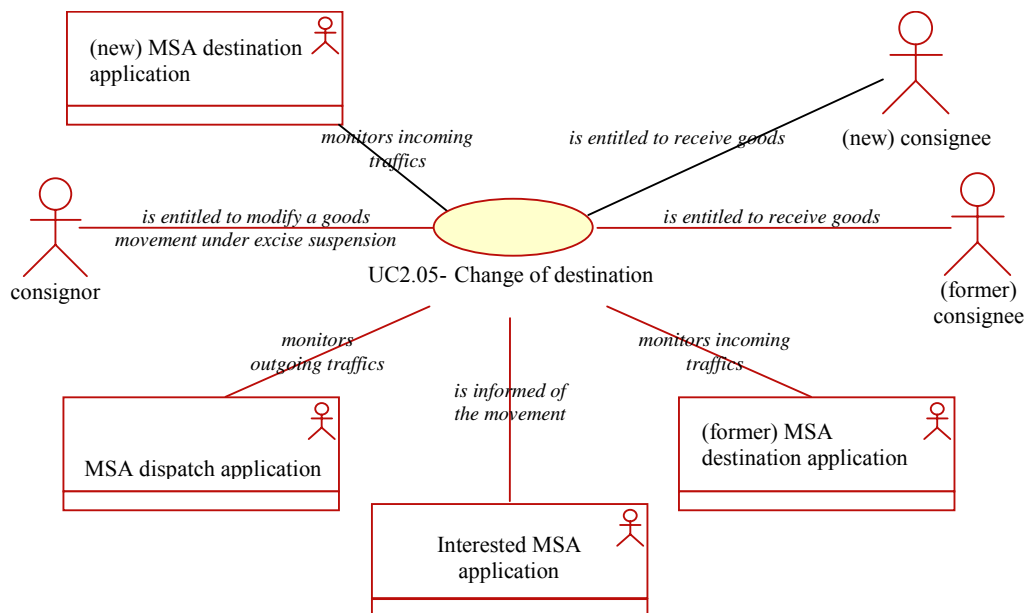


Figure 31 Participants of <UC2.05> Change of destination

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#### Main actor

- the consignor
  - *is entitled to modify a given movement of excise goods under duty suspension*
  - *is responsible for providing the information that constitutes the e-AAD*
  - *is responsible for forwarding information to the concerned temporary registered operators*

#### Other actors

- the (new) consignee
  - *is entitled to receive goods under excise suspension arrangements*
  - *has a permanent Excise status*
  - *receives the contents of the submitted e-AAD*
- the MSA dispatch application
  - *monitors outgoing traffic*
- the interested MSA application
  - *is informed of the movement*
- the (new) MSA destination application
  - *monitors incoming traffic*
  - *is responsible for forwarding information to the concerned registered operators at destination (consignee, tax representative)*
- the (former) consignee
  - *is informed that the destination changed*
- the (former) MSA of destination application
  - *is informed that the destination changed*

### 3.9.3 General conditions

#### Trigger

- the consignor explicitly starts the use case

#### Pre-conditions

- the e-AAD is in *accepted* or *refused* or *rejected* state
- e-AAD was not submitted by consignee

#### Post-conditions

- the e-AAD is updated and safely stored
- this e-AAD is in “*accepted*” state
- the relevant state of the e-AAD is disseminated to each involved party

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### 3.9.4 Process flow diagram

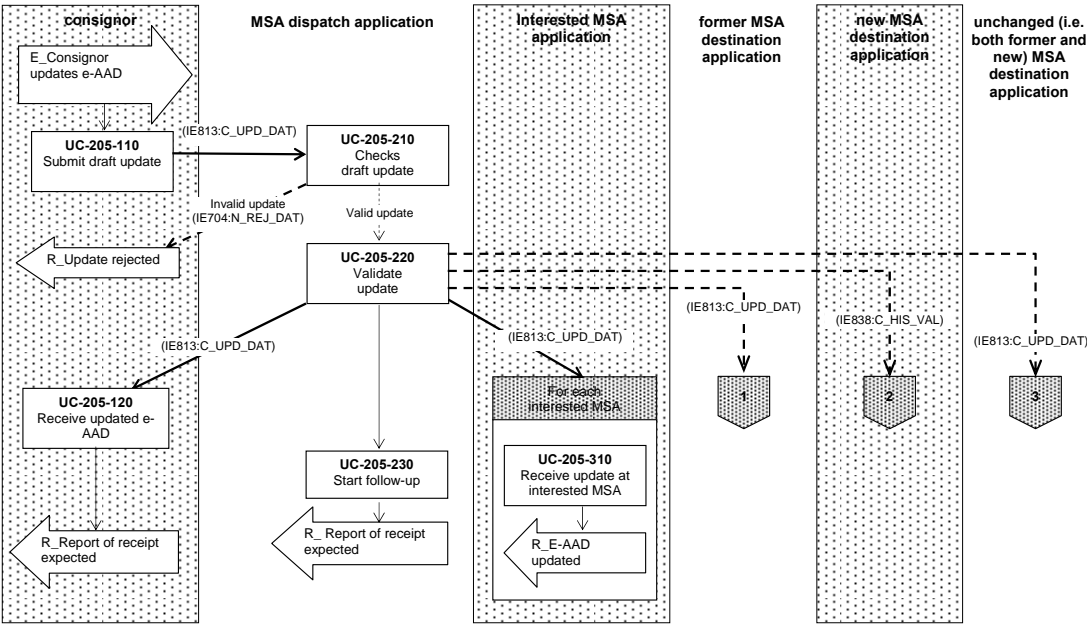


Figure 32 Change of destination – Process flow diagram (part 1: submission)

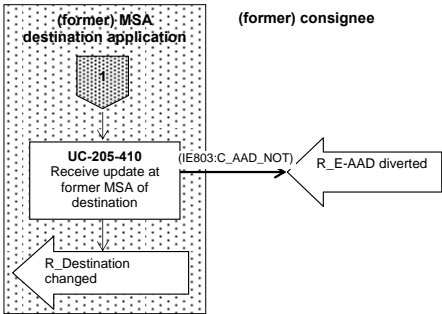


Figure 33 Change of destination – Process flow diagram (part 2: former Member State of destination)

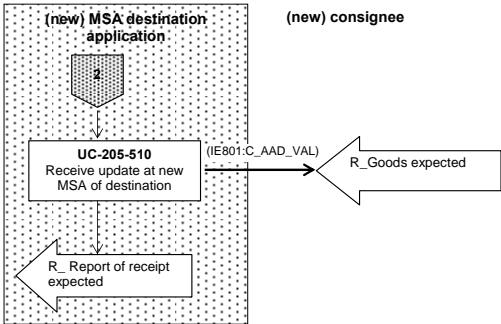


Figure 34 Change of destination – Process flow diagram (part 3: new Member State of destination)

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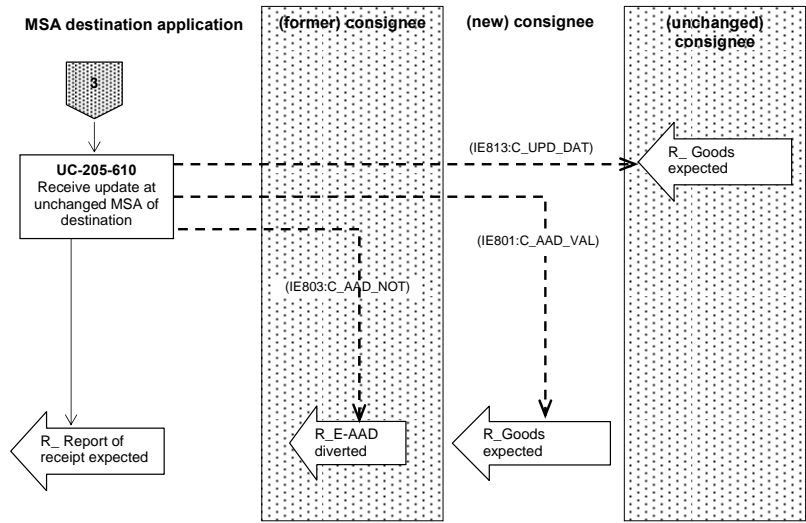


Figure 35 Change of destination – Process flow diagram (part 4: unchanged MSA of destination)

### 3.9.5 Major event

<b>E_Consignor updates e-AAD</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
the consignor decides to modify an e-AAD during the movement, in particular to change the destination

### 3.9.6 Minor events

none

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### 3.9.7 Processes

Submit draft update	Process: UC-205-110
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The consignor describes a change by giving the ARC of the considered e-AAD plus the changed information among the following:</p> <ul style="list-style-type: none"> <li>• (new) type of destination: one among: <ul style="list-style-type: none"> <li>▪ <i>tax warehouse;</i></li> <li>▪ <i>registered trader;</i></li> <li>▪ <i>direct delivery;</i></li> <li>▪ <i>export; or</i></li> <li>▪ <i>placement under another Customs procedure);</i></li> </ul> </li> <li>• if the (new) consignee is an authorised warehouse keeper or a registered trader, Excise number, name and/or acronym and address of the consignee;</li> <li>• if the (new) place of delivery is a tax warehouse, Excise number of the (new) tax warehouse of destination; optionally, name and/or acronym and address;</li> <li>• if the consignment is (now) for direct delivery, address of the (new) place of delivery or registration number of the place of delivery in the address field; the name/acronym field can be left empty;</li> <li>• if the (new) consignee is a registered trader, and optionally, a separate place of delivery: <ul style="list-style-type: none"> <li>▪ <i>name and/or acronym;</i></li> <li>▪ <i>address.</i></li> </ul> </li> <li>• if the consignment is now for export or to be placed under Customs procedures; <ul style="list-style-type: none"> <li>▪ <i>for any other procedure than export, code of the considered procedure;</i></li> <li>▪ <i>code of the anticipated Customs office of export or of placement;</i></li> <li>▪ <i>optional VAT number, name and/or acronym and address of the consignee (forwarding agent or equivalent at office of export);</i></li> </ul> </li> </ul> <p>The new consignee is neither a temporary registered trader nor an exempted organisation.</p> <ul style="list-style-type: none"> <li>• possibly updated journey time (from initial date of dispatch); it may be the same as in the initial e-AAD, or longer, or shorter;</li> <li>• possibly, change of tax representative, under the form of either: <ul style="list-style-type: none"> <li>▪ <i>new tax representative;</i></li> <li>▪ <i>indicator: no tax representative anymore;</i></li> </ul> </li> <li>• possible separate change of each of the following: <ul style="list-style-type: none"> <li>▪ <i>identity of a new transporter;</i></li> <li>▪ <i>new transport details.</i></li> </ul> </li> </ul> <p>The consignor submits the update message (IE813:C_UPD_DAT) to his MSA application.</p> <p><b>Notes:</b></p> <ul style="list-style-type: none"> <li>• <i>in principle, change of destination is accepted only where the new consignee is a PRO or a Customs destination.</i></li> <li>• <i>change of consignee implies change of place of delivery; contrary, the place of delivery can change without the consignee being changed;</i></li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the draft update is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.</li> </ul>	



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<b>Check draft update</b>	<b>Process: UC-205-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA of dispatch receives a draft of change of destination for validation (IE813:C_UPD_DAT).</p> <p>The application of the MSA of dispatch automatically and formally validates the submitted update; the formal validation must carry on as far as possible and not stop at first error.</p> <p>No verification of validity of VAT numbers is imposed; MSA are free to add such verifications under risk assessment if they feel it relevant.</p> <p>When the formal validation raises errors, the MSA dispatch application submits the diagnostics to automatic examination according to national criteria.</p> <p>The validation rules are the following:</p> <ul style="list-style-type: none"> <li>• all fields are correctly filled in, possibly by a non-applicable mention;</li> <li>• the e-AAD exists and is in <i>accepted</i> or <i>refused</i> or <i>rejected</i> state;</li> <li>• the destination changes actually (i.e. there is a new consignee or at least a new place of delivery)</li> <li>• the new consignee may be the consignor himself (for a return of goods).</li> <li>• if the (new) consignee has an Excise number: <ul style="list-style-type: none"> <li>▪ <i>the (new) consignee is an authorised warehouse keeper or a registered trader;</i></li> <li>▪ <i>validity of the Excise number of the consignee;</i></li> <li>▪ <i>name and/or acronym and address of the consignee are given;</i></li> </ul> </li> <li>• if the (new) consignee is a registered trader: <ul style="list-style-type: none"> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the (new) consignee;</i></li> </ul> </li> <li>• if the (new) place of delivery is a tax warehouse: <ul style="list-style-type: none"> <li>▪ <i>validity of the Excise number of the (new) place of delivery;</i></li> <li>▪ <i>validity of the link (manages or uses) between (new) consignee and (new) place of delivery;</i></li> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the (new) tax warehouse of delivery;</i></li> </ul> </li> <li>• if the consignment is now for direct delivery, <ul style="list-style-type: none"> <li>▪ <i>the (new) consignee is allowed to practise direct delivery;</i></li> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the consignee;</i></li> </ul> </li> <li>• if the consignment is now for export or to be placed under Customs procedures: <ul style="list-style-type: none"> <li>▪ <i>indication of the procedure (shall result in the relevant mention in the place of delivery field, along with the identity of the Customs office); in addition;</i></li> <li>▪ <i>name and/or acronym and address of the consignee are given (forwarding agent or equivalent at office of export/placement;</i></li> <li>▪ <i>validity of the procedure code;</i></li> <li>▪ <i>validity of the Excise office of export/placement;</i></li> </ul> </li> </ul> <p>In case of change of journey time:</p> <ul style="list-style-type: none"> <li>• the journey time is less than the maximum duration allowed (common system parameter) and it conforms to additional national provisions;</li> </ul> <p>In case of change of transporter:</p> <ul style="list-style-type: none"> <li>• name and/or acronym and address are given;</li> </ul> <p>In case of change of tax representative:</p> <ul style="list-style-type: none"> <li>• VAT number of the tax representative, name and/or acronym and address are given;</li> <li>• the tax representative is registered in the MS of destination;</li> </ul> <p>If the updated e-AAD is found formally incorrect, the application of the MSA of dispatch builds a rejection message (IE704:N_REJ_DAT) and sends it to the consignor.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the e-AAD update proposal is found invalid, the list of errors is sent back to the consignor;</li> <li>• if the e-AAD update proposal is found valid, processing continues with UC-205-220.</li> </ul>	

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Validate update	Process: UC-205-220
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>If the draft update was found valid, the MSA dispatch application performs the following actions:</p> <ul style="list-style-type: none"> <li>• update the e-AAD according to the changes; its state remains or becomes <i>accepted</i>;</li> <li>• if the update includes a change of Member State of destination: <ul style="list-style-type: none"> <li>▪ <i>build the history message of the movement (IE838:C_HIS_VAL) including the successive states of the e-AAD itself and of any upstream e-AADs as well as all attached reports of receipt, of control and of event;</i></li> <li>▪ <i>send the history of the movement (IE838:C_HIS_VAL) to the new MSA of destination;</i></li> </ul> </li> <li>• if the update does not include a change of Member State of destination, build the update message (IE813:C_UPD_DAT) and send it to the MSA of destination;</li> <li>• send the update message (IE813:C_UPD_DAT) to the interested MSAs;</li> <li>• send back the update information of the e-AAD (IE813:C_UPD_DAT) to the consignor, as acknowledgement.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the new state of the e-AAD has been made available to all concerned direct partners.</li> </ul>	

Receive updated e-AAD	Process: UC-205-120
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the update message (IE813:C_UPD_DAT) (for confirmation), the consignor communicates the modifications to the accompanying person (by any means, outside EMCS). That person must annotate the printed copy of the e-AAD with at least the Excise number, the name and address of the new consignee and of the new place of delivery.</p> <p>As an alternative, it is possible for the consignor to re-print a copy of the e-AAD and to send it to the accompanying person by any convenient means, e.g. by fax.</p> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the consignor is waiting for the discharge message.</li> </ul>	

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<b>Start follow up</b>	<b>Process: UC-205-230</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>If the update included change of the journey time, the MSA dispatch application:</p> <ul style="list-style-type: none"> <li>• if the expected end of the movement is still in the future, i.e. the timer (TIM_AAD) initially set to expire at limit date for submission of the report of receipt has not expired yet, updates that timer (TIM_AAD) to expire by the new expected end date;</li> <li>• if the expected end of the movement is in the past, i.e. the timer (TIM_AAD) initially set to expire at limit date for submission of the report of receipt has already expired but the new date of delivery is later than the present date, first resets the flag that has been raised locally at expiration time and then restarts the timer (TIM_AAD) to expire at the new expected end date.</li> </ul> <p>The MSA dispatch application:</p> <ul style="list-style-type: none"> <li>• if the timer (TIM_CHS) for change of destination has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• if there is a timer (TIM_CHS) for change of destination still running, stops it;</li> <li>• if the timer (TIM_FDF) for filling in destination fields has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• if there is a timer (TIM_FDF) for filling in destination fields still running, stops it;</li> <li>• triggers risk assessment.</li> </ul> <p><i>In the case where the former destination was unknown in accordance with Article 15(6) of Directive 92/12/EEC, this risk assessment is based on the same profiles as upon a standard submission.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the valid updated e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the MSA of dispatch is waiting for the discharge message.</li> </ul>	

<b>Receive update at interested MSA</b>	<b>Process: UC-205-310</b>
<b>Actor:</b> interested MSA application	
<b>Location:</b> interested MSA	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The interested MSA receives an update message (IE813:C_UPD_DAT).</p> <p>It updates the e-AAD.</p> <p>Optionally, the interested MSA application triggers risk assessment.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• possibly, the valid updated e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the interested MSA is waiting for the discharge message.</li> </ul>	

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<b>Receive update at former MSA of destination</b>	<b>Process: UC-205-410</b>
<b>Actor:</b> former MSA destination application	
<b>Location:</b> former MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <i>This applies where the Member State of destination changed.</i> Upon receipt of the update message (IE813:C_UPD_DAT), the former MSA destination application: <ul style="list-style-type: none"> <li>• changes the state of the e-AAD to <i>diverted</i>.</li> <li>• builds a notification message (IE803:C_AAD_NOT) and sends it to the (former) consignee.</li> </ul> <i>If the former consignee is an ORO, the MSA of destination and/or the consignor informs him.</i> <ul style="list-style-type: none"> <li>• optionally, triggers risk assessment (UC2.14).</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the notification has been made available to the (former) consignee;</li> <li>• the now <i>diverted</i> e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the former MSA of destination is no more waiting for the discharge message.</li> </ul>	

<b>Receive update at new MSA of destination</b>	<b>Process: UC-205-510</b>
<b>Actor:</b> new MSA destination application	
<b>Location:</b> new MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <i>This applies where the Member State of destination changed.</i> The new MSA of destination receives the history of the movement (IE838:C_HIS_VAL). It records the e-AAD in <i>accepted</i> state, builds the e-AAD message (IE801:C_AAD_VAL) and sends it to the new consignee. If the expected end of movement (date of dispatch + journey time) has already gone, the application of the MSA of destination automatically flags it to allow further retrieval for examination by verification officers. The information contained in the e-AAD is deemed sufficient for reminding economic operators (in particular the consignee) that the arrival is late. <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD has been made available to the consignee and possibly to the tax representative;</li> <li>• if relevant, the MSA of destination is aware that arrival of a consignment is late;</li> <li>• the valid updated e-AAD is submitted to risk assessment (UC2.14);</li> <li>• the new MSA of destination is waiting for the discharge message.</li> </ul>	

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Receive update at unchanged MSA of destination	Process: UC-205-610
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p><i>This applies where the Member State of destination did not change.</i></p> <p>The MSA destination application receives the update message (IE813:C_UPD_DAT).</p> <p>It records the change and stores the e-AAD in <i>accepted</i> state.</p> <p>If the consignee changed, the MSA application:</p> <ul style="list-style-type: none"> <li>builds a notification message (IE803:C_AAD_NOT) with the state <i>diverted</i> and sends it to the former consignee;</li> </ul> <p><i>If the former consignee is an ORO, the MSA of destination and/or the consignor informs him.</i></p> <ul style="list-style-type: none"> <li>builds the e-AAD message (IE801:C_AAD_VAL) and sends it to the new consignee;</li> </ul> <p>If the consignee did not change, the MSA application forwards him the update message (IE813:C_UPD_DAT).</p> <p>The MSA of destination triggers risk assessment (UC2.14).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the update has been made available to the consignee;</li> <li>the updated e-AAD is submitted to risk assessment (UC2.14);</li> <li>the MSA of destination is still waiting for the discharge message.</li> </ul>	

### 3.9.8 Major results

<b>R_Goods expected</b>
<b>Actor:</b> new or unchanged consignee
<b>Location:</b> premises of the consignee
<ul style="list-style-type: none"> <li>the consignee is waiting for the goods to arrive at new place of delivery.</li> </ul>

<b>R_Report of receipt expected</b>
<b>Actor:</b> MSA dispatch application, consignor, new or unchanged MSA destination application
<b>Location:</b> all
<ul style="list-style-type: none"> <li>all actors are waiting for report of receipt to release discharge and close the movement.</li> </ul>

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#### **R\_E\_AAD diverted**

**Actor:** former consignee

**Location:** all

- the former consignee is not awaiting a delivery of goods anymore

### **3.9.9 Minor results**

#### **R\_Update rejected**

**Actor:** consignor

**Location:** consignor's premises

The consignor receives an error message following the formal validation (IE704:N\_REJ\_DAT).

- the consignor is free to correct and re-submit the draft of update e-AAD. He has all useful information to do so.

#### **R\_Destination changed**

**Actor:** former MSA destination application

**Location:** all

- the former MSA of destination is not awaiting a report of receipt any more

#### **R\_E-AAD updated**

**Actor:** interested MSA application

**Location:** premises of the MSA

The interested MSA is informed of the change of destination.

### **3.9.10 Messages**

- IE704:N\_REJ\_DAT generic refusal message
- IE801:C\_AAD\_VAL e-AAD
- IE803:C\_AAD\_NOT notification of diverted e-AAD
- IE813:C\_UPD\_DAT change of destination
- IE838:C\_HIS\_VAL history of a movement

## **3.10 Splitting of consignment (UC2.36)**

### **3.10.1 Overview**

The course of a movement may make it necessary to split a given consignment into two or more parts intended for different destinations.

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That ability is limited to energy products.

To that end, the consignor submits a series of proposed e-AADs to replace the concerned one.

Reasons for such a processing may be:

- coastal shipping, often in connection with Article 15.6 of Directive 92/12/EEC, where a part of the goods are delivered in several harbours or to several consignees in the same harbour, without the consignor knowing in advance who will finally be the consignee;
- diversion of a part of goods, where an event in the transport makes it necessary (typically, low water level in a waterway);
- partial delivery.

Each new consignee must be an authorized warehouse keeper or a registered trader, possibly a Customs destination (export or placement under customs procedures). The new place of delivery is any place of delivery accepted for change of destination, namely:

- a tax warehouse, including the case where it has the same Excise number as its authorised warehouse keeper;
- export or placement under Customs procedures, except where the place of dispatch is not a tax warehouse (i.e. import consignment);
- the premises of a registered trader; or
- a place of direct delivery.

At most one of the new destinations is the same as for the initial e-AAD, including the case where the destination fields of the e-AAD are not filled in yet in accordance to Article 15(6) of Directive 92/12/EEC. There is no constraint of the MSAs of destination of the new e-AADs.

The global balance of quantities must remain exactly the same.

To ensure that the moving quantities of goods do not change, splitting is achieved by fully replacing the concerned e-AAD by two or several new ones, the whole in a unique transaction. The involved e-AADs are reciprocally linked so that it is possible to retrieve the whole history of the initial e-AAD and of all resulting parts.

It is possible to perform the splitting of an e-AAD which comes from the previous splitting of another e-AAD.

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### 3.10.2 Participants, motivations and commitments

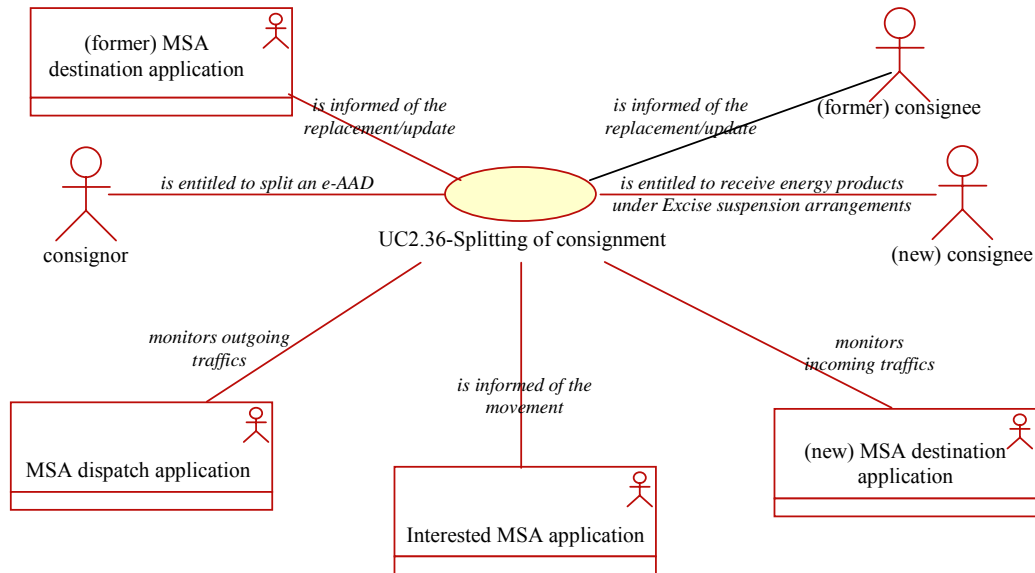


Figure 36 Participants of <UC2.36> Splitting of consignment

#### Main actor

- consignor
  - *is entitled to split an e-AAD*
  - *is responsible for providing the information that constitutes the new e-AADs*
  - *receives confirmation of the replacement*

#### Other actors

- MSA dispatch application
  - *monitors outgoing traffic*
  - *formally validates the operation*
  - *disseminates the new e-AADs to the concerned parties*
  - *disseminates replacement information to the consignor and all (former) involved partners*
- interested MSA application
  - *is informed of the replacement*
- new MSA destination applications (one or several according to the destination of new e-AADs)
  - *monitors incoming traffic*
  - *is informed of the movement*
  - *is responsible for forwarding information to the consignee(s)*
- new consignee (several consignees)
  - *is entitled to receive energy products under Excise suspension arrangements*
  - *receives the content of the new e-AAD*
- former MSA destination application
  - *monitors incoming traffic*



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- *is informed of the replacement*
- former consignee
  - *is informed of the replacement*

### 3.10.3 General conditions

#### Trigger

- the consignor decides to split an ongoing consignment into two or several parts intended for different destinations

#### Pre-conditions

- the consignor is allowed to submit a splitting operation, which apply to energy products only.
- the e-AAD to split is in “*accepted*” or “*refused*” or “*rejected*” state

#### Post-conditions

- the new e-AADs are in “*accepted*” state
- copies of the new e-AADs are sent to all concerned parties
- the split e-AAD is in “*replaced*” state
- replacement of the split e-AAD has been notified to all concerned parties

### 3.10.4 Process flow diagram

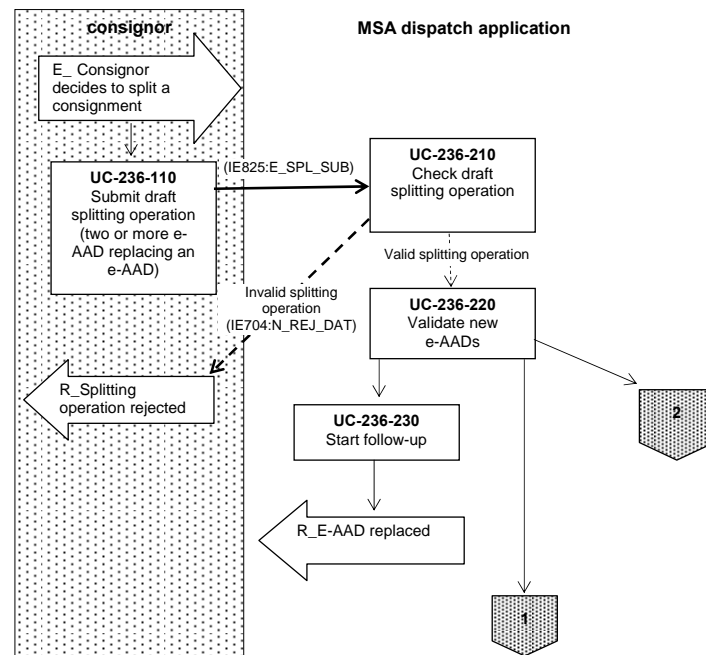


Figure 37 Splitting of consignment – Process flow diagram / Splitting processes

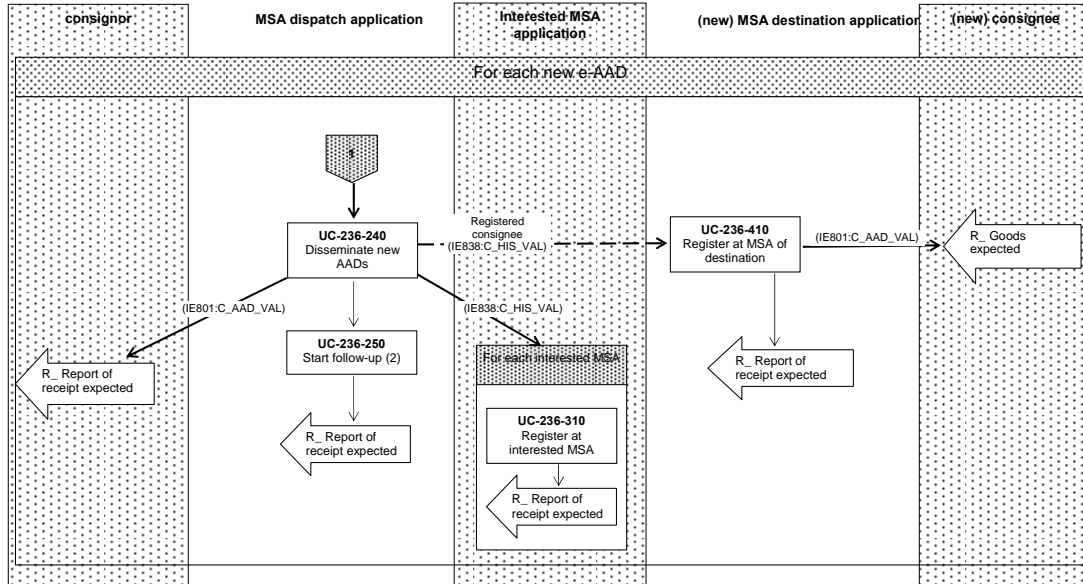


Figure 38 Splitting of consignment – Process flow diagram / Dissemination of new e-AADs

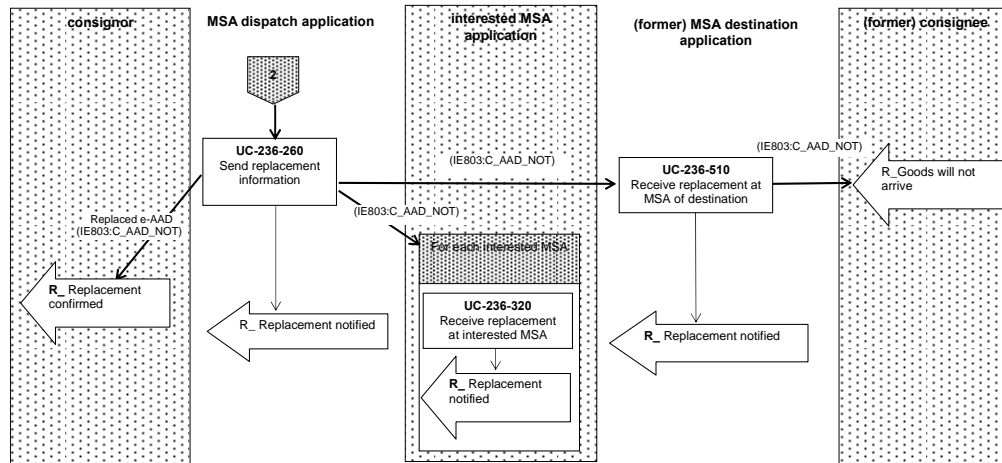


Figure 39 Splitting of consignment– Process flow diagram / dissemination of replacement information

### 3.10.5 Major event

<b>E_ Consignor decides to split a consignment</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
the consignor decides to split an ongoing consignment into two or several parts intended for different destinations

### 3.10.6 Minor events

none

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### 3.10.7 Processes

<b>Submit draft splitting operation (two or more e-AAD replacing an e-AAD)</b>	<b>Process: UC-236-110</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> the consignor is allowed to split an e-AAD	
<p><b>Description:</b></p> <p>The consignor describes the splitting of a consignment by giving the ARC of the e-AAD to be split plus, for each part to be created:</p> <ul style="list-style-type: none"> <li>• new unique Local Reference Number of the e-AAD, being a serial number;</li> <li>• new type of destination: one among: <ul style="list-style-type: none"> <li>▪ <i>no known destination in application of Article 15(6) of Directive 92/12/EEC; no more than one of the new e-AADs may have that type of destination;</i></li> <li>▪ <i>tax warehouse;</i></li> <li>▪ <i>registered trader;</i></li> <li>▪ <i>direct delivery;</i></li> <li>▪ <i>export; or</i></li> <li>▪ <i>placement under another Customs procedure);</i></li> </ul> </li> <li>• if the (new) consignee is an authorised warehouse keeper or a registered trader, Excise number, name and/or acronym and address of the consignee;</li> <li>• if the (new) place of delivery is a tax warehouse, Excise number of the (new) tax warehouse of destination; optionally, name and/or acronym and address;</li> <li>• if the consignment is (now) for direct delivery, address of the (new) place of delivery or registration number of the place of delivery in the address field; the name/acronym field can be left empty;</li> <li>• if the (new) consignee is a registered trader, and optionally, a separate place of delivery: <ul style="list-style-type: none"> <li>▪ <i>name and/or acronym;</i></li> <li>▪ <i>address.</i></li> </ul> </li> <li>• if the consignment is now for export or to be placed under Customs procedures; <ul style="list-style-type: none"> <li>▪ <i>for any other procedure than export, code of the considered procedure;</i></li> <li>▪ <i>code of the anticipated Customs office of export or of placement;</i></li> <li>▪ <i>optional VAT number, name and/or acronym and address of the consignee (forwarding agent or equivalent at office of export);</i></li> </ul> </li> </ul> <p>The new consignee is neither a temporary registered trader nor an exempted organisation.</p> <ul style="list-style-type: none"> <li>• new journey time (from initial date of dispatch); it may be the same as in the initial e-AAD, or longer, or shorter;</li> <li>• possibly, identity of a tax representative: (VAT number, name and/or acronym and address);</li> <li>• possible separate change of each of the following: <ul style="list-style-type: none"> <li>▪ <i>identity of a new transporter;</i></li> <li>▪ <i>new transport details.</i></li> </ul> </li> <li>• a mandatory complete description of the body records of the new e-AAD, as described above under Submission of an e-AAD.</li> <li>• the total quantities of the descriptions of goods for each part so created must exactly match the description of the consignment to be split.</li> <li>• one, and at most one, of the resulting e-AADs may have the same destination as the initial one.</li> <li>• the expiry of a movement is calculated according to national rules; the latest possible date is date of dispatch plus three months (the date of dispatch being the date of initial dispatch of goods as recorded in the split e-AAD);</li> <li>• the draft of splitting operation is sent to the MSA dispatch application (IE825:E_SPL_SUB).</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the draft of splitting operation is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.</li> </ul>	

<b>Check draft splitting operation</b>	<b>Process: UC-236-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	

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**Constraint:** none

**Description:**

The MSA dispatch application receives a draft of splitting operation (IE825:E\_SPL\_SUB) for validation. The application of the MSA of dispatch submits the draft of splitting operation to a formal validation; the formal validation must carry on as far as possible and not stop at first error.

No verification of validity of VAT numbers is imposed; MSA are free to add such verifications under risk assessment if they feel it relevant.

When the formal validation raises errors, the MSA dispatch application submits the diagnostics to automatic examination according to national criteria.

The validation rules are the following:

- the following must be globally verified:
  - *all fields are correctly filled in, possibly by a non-applicable mention;*
  - *the former e-AAD exists and is in accepted or refused or rejected state;*
  - *all new Local Reference Numbers are unique for the submission;*
  - *nature of goods compared to the categories allowed for splitting (energy products);*
  - *if destination data of the former e-AAD are empty (Article 15(6)), only at most one of the new e-AADs is left with that information empty;*
  - *compared to the former e-AAD:*
    - ❖ *no product has been added in any of the new e-AADs;*
    - ❖ *for each product described, the sum of quantities described in all new e-AADs is equal to the quantity declared in the former e-AAD.*
- the following must be verified separately for each part resulting from the splitting.
  - *the new Local Reference Number does not exist yet;*
  - *if destination data are left empty (Article 15(6) – at most once for the submission):*
    - ❖ *the goods are subject to splitting according to the applicable common system parameter;*
    - ❖ *the transport code is either sea or inland waterway;*
  - *if the (new) consignee has an Excise number:*
    - ❖ *the (new) consignee is an authorised warehouse keeper or a registered trader;*
    - ❖ *validity of the Excise number of the consignee;*
    - ❖ *name and/or acronym and address of the consignee are given;*
  - *if the (new) consignee is a registered trader:*
    - ❖ *nature of goods compared to the categories and/or products allowed for the (new)consignee;*
  - *if the (new) place of delivery is a tax warehouse:*
    - ❖ *validity of the Excise number of the (new) place of delivery;*
    - ❖ *validity of the link (manages or uses) between (new) consignee and (new) place of delivery;*
    - ❖ *nature of goods compared to the categories and/or products allowed for the (new) tax warehouse of delivery;*
  - *if the new partial consignment is for direct delivery,*
    - ❖ *the consignee is allowed to practise direct delivery;*
    - ❖ *nature of goods compared to the categories and/or products allowed for the consignee;*
  - *if the new partial consignment is for export or to be placed under Customs procedures:*
    - ❖ *indication of the procedure (shall result in the relevant mention in the place of delivery field, along with the identity of the Customs office); in addition;*
    - ❖ *name and/or acronym and address of the consignee are given (forwarding agent or equivalent at office of export/placement);*
    - ❖ *validity of the procedure code;*
    - ❖ *validity of the Excise office of export/placement;*
  - *the journey time is less than the maximum duration allowed (common system parameter) and it conforms to additional national provisions;*
  - *validity of the journey time against the rules of the MSA of dispatch (according to nature of goods, transport code, code of the MSA of destination, etc.);*

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- *If a new transporter is designated:*
    - ❖ *name and/or acronym and address are given;*
  - *name and/or acronym and address are given;*
  - for each body record:
    - *uniqueness of the sequential number throughout the e-AAD;*
    - *(validation of the Excise product code and of its consistency with the categories authorised for the place of dispatch and for the place of delivery is described above under each possible case);*
    - *validity of the CN code by reference to the product code;*
    - *for each description of a group of packages, kind of packages.*
  - if at least one of the new e-AADs is found formally incorrect, and/or if the global validation fails, the splitting is rejected. A message informs the consignor (IE704:N\_REJ\_DAT) and the competent office of the MSA of dispatch (subject to the relevant filtering).
- Final situation:**
- if the draft of splitting operation is found invalid, the application of the MSA of dispatch sends the list of errors back to the consignor (IE704:N\_REJ\_DAT) and to the competent office of the MSA of dispatch (subject to the relevant filtering);
  - if the draft of splitting operation is found valid, processing continues with UC-236-220.

<b>Validate new e-AADs</b>	<b>Process: UC-236-220</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>As all new e-AADs have been found formally correct and the global validation is successful:</p> <ul style="list-style-type: none"> <li>▪ <i>the application assigns a new ARC to each new e-AAD and inserts into it a linking reference to the replaced e-AAD; all other information than explicitly given is directly copied from the former e-AAD;</i></li> </ul> <p>The MSA dispatch application performs the following actions in that order:</p> <ul style="list-style-type: none"> <li>▪ <i>changes the status of the former e-AAD to “replaced”;</i></li> <li>▪ <i>assign an ARC to each new e-AAD;</i></li> <li>▪ <i>create the new e-AADs in accepted state with the ARC of the split e-AAD as upstream linking information;</i></li> <li>▪ <i>safely store the new e-AADs to create the reference versions.</i></li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the state of the former e-AAD is set to “replaced”;</li> <li>• the state of the new e-AADs is set to “accepted”;</li> <li>• processing continues with UC-236-230, UC-236-240 and UC-236-260</li> </ul>	

<b>Start follow up</b>	<b>Process: UC-236-230</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	

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**Description:**

- the MSA dispatch application performs the following actions:
  - if the timer that was set to expire at the expected end of movement (TIM\_AAD) has already expired, reset the flag that has been raised locally at expiration time;
  - if a timer was set to expire at the expected end of movement (TIM\_AAD), stop it;
  - if a timer for change of destination (TIM\_CHS) has already expired at the limit date, reset the flag that has been raised locally at expiration time;
  - if there is a running timer (TIM\_CHS) for change of destination, stop it;
  - if a timer associated with the filling in of destination fields (Article 15(6)) (TIM\_FDF) has already expired, reset the flag that has been raised locally at expiration time ;
  - if there is a running timer (TIM\_FDF) associated with the filling in of destination fields (Article 15(6)), stop it;
  - trigger risk assessment on the whole splitting (in particular on the replacement). Note that risk assessment on each new e-AAD is performed later in UC-236-250.

**Notes**

- the timer (TIM\_CHS) is started upon refusal of delivery or rejection of the e-AAD to remind the consignor that a change of destination is expected; where splitting is allowed (i.e. the consignment is made of energy products) it may replace the expected change of destination;
- the timer (TIM\_FDF) is started at submission of the e-AAD when the destination is left empty in accordance with Article 15.6 of Directive 92/12/EEC

**Final situation:**

- the splitting operation is submitted to risk assessment (UC2.14).

<b>Disseminate new e-AADs</b>	<b>Process: UC-236-240</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>This step, and all subsequent processes, is separately performed for each newly created e-AAD.</p> <ul style="list-style-type: none"> <li>the MSA dispatch application performs the following actions concerning each new e-AAD:               <ul style="list-style-type: none"> <li>send back the e-AAD (IE801:C_AAD_VAL) to the consignor who in turn communicates the ARC and the related goods to the accompanying person;</li> <li>if destination data are not left empty (Article 15(6)):                   <ul style="list-style-type: none"> <li>build the history message of the movement (IE838:C_HIS_VAL) including the successive states of the upstream e-AAD (before splitting) as well as all attached reports of receipt, of control and of event, plus the newly created e-AAD (equivalent of IE801);</li> <li>send the history of the movement (IE838:C_HIS_VAL) to the new MSA of destination and to all interested MSAs.</li> </ul> </li> </ul> </li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the new e-AADs have been made available to all concerned direct partners.</li> </ul>	

<b>Start follow up (2)</b>	<b>Process: UC-236-250</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <ul style="list-style-type: none"> <li>the MSA dispatch application performs the following actions on each new e-AAD:               <ul style="list-style-type: none"> <li>start a timer (TIM_AAD) to expire at the expected end of movement;</li> <li>if the destination fields were left empty according to Article 15(6) of Directive 92/12/EEC, start a timer (TIM_FDF) to expire at the limit date for filling in these fields;</li> <li>trigger risk assessment.</li> </ul> </li> </ul> <p>Note: in principle, the date of dispatch is copied from the original e-AAD to each resulting part; when setting a new date of expiry, the consignor may consider either keeping the same journey time as previously or extending the allowed duration or reducing it.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the MSA of dispatch is waiting for all reports of receipt;</li> <li>the valid new e-AADs are submitted to risk assessment (UC2.14).</li> </ul>	

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<b>Register at interested MSA</b>	<b>Process: UC-236-310</b>
<b>Actor:</b> Interested MSA application	
<b>Location:</b> interested MSA	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The interested MSA receives the history message of the movement (IE838:C_HIS_VAL). <ul style="list-style-type: none"> <li>optionally, the interested MSA application triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>possibly, the valid new e-AAD is submitted to risk assessment (UC2.14);</li> <li>the interested MSA is waiting for the discharge message.</li> </ul>	

<b>Register at MSA of destination</b>	<b>Process: UC-236-410</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA of destination receives a valid, new e-AAD with its whole history (IE838:C_HIS_VAL). <ul style="list-style-type: none"> <li>it builds the e-AAD message and sends it to the consignee (IE801:C_AAD_VAL);</li> <li>the MSA of destination triggers risk assessment (UC2.14)</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the valid new e-AAD has been made available to the consignee;</li> <li>the valid new e-AAD is submitted to risk assessment (UC2.14);</li> <li>the MSA of destination is waiting for the discharge message.</li> </ul>	

<b>Send replacement information</b>	<b>Process: UC-236-260</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA dispatch application: <ul style="list-style-type: none"> <li>inserts the list of replacing e-AAD(s) into the replaced e-AAD, changes its state to <i>replaced</i> and registers it;</li> <li>builds a replacement notification message (IE803:C_AAD_NOT) and sends it back to the consignor;</li> <li>sends the replacement notification (IE803:C_AAD_NOT) to the (former) MSA of destination and to all (former) interested MSAs.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the replacement notification has been made available to all (former) concerned direct partners;</li> </ul>	

<b>Receive replacement at MSA of destination</b>	<b>Process: UC-236-510</b>
<b>Actor:</b> (former) MSA destination application	
<b>Location:</b> (former) MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b>	

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Upon receipt of the replacement notification message (IE803:C\_AAD\_NOT), the MSA destination application:

- inserts the (list of) replacing e-AAD(s) into the replaced e-AAD, changes its state to *replaced* and registers it;
- forwards the replacement notification (IE803:C\_AAD\_NOT) to the former consignee;
- *if the former consignee is an ORO, the former MSA of destination and/or the consignor inform him so that they can together solve the pending issues on the temporary authorisation or on the certificate of exemption.*
- optionally, triggers risk assessment.

**Final situation:**

- the replacement notification message has been sent to the (former) consignee;
- possibly, the e-AAD is submitted to risk assessment (UC2.14);
- the MSA destination application does not wait any more the report of receipt from the (former) consignee.

<b>Receive replacement at interested MSA</b>	<b>Process: UC-236-320</b>
<b>Actor:</b> (former) interested MSA application	
<b>Location:</b> (former) interested MSA	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the replacement notification message (IE803:C_AAD_NOT), the interested MSA application: <ul style="list-style-type: none"> <li>• inserts the (list of) replacing e-AAD(s) into the replaced e-AAD, changes its state to <i>replaced</i> and registers it;</li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the interested MSA application does not wait anymore the report of receipt from the (former) consignee.</li> </ul>	

### 3.10.8 Major result

<b>R_E-AAD replaced</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> MSA of dispatch
<ul style="list-style-type: none"> <li>• the e-AAD is safely stored;</li> <li>• this e-AAD is in “<i>replaced</i>” state.</li> </ul>

<b>R_Report of receipt expected</b>
<b>Actor:</b> all
<b>Location:</b> all
<ul style="list-style-type: none"> <li>• the accompanying person knows each new ARC and the part of goods that are attached to it;</li> <li>• all actors are waiting for report of receipt to release discharge and close the movement.</li> </ul>

<b>R_Goods expected</b>
<b>Actor:</b> all new consignees
<b>Location:</b> new consignee’s premises
<ul style="list-style-type: none"> <li>• the consignee is waiting for the goods.</li> </ul>

<b>R_Goods will not arrive</b>
<b>Actor:</b> former consignee



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**Location:** premises of the former consignee

- the former consignee does not wait arrival of goods any more.

### 3.10.9 Minor results

#### **R\_Splitting operation rejected**

**Actor:** consignor

**Location:** consignor's premises

- the consignor receives an error message following formal validation (IE704:N\_REJ\_DAT);
- the consignor is free to correct and re-submit the draft of splitting operation.

#### **R\_Replacement notified**

**Actor:** MSA dispatch application / Interested MSA application / (former) MSA destination application

**Location:** premises of each partner

- all involved actors do not wait anymore the report of receipt from the (former) consignee.

#### **R\_Replacement confirmed**

**Actor:** consignor

**Location:** premises of the consignor

- the consignor is notified that replacement has been registered.

### 3.10.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE801:C\_AAD\_VAL e-AAD
- IE803:C\_AAD\_NOT notification of diverted e-AAD
- IE825:E\_SPL\_SUB submitted draft of splitting operation
- IE838:C\_HIS\_VAL history of a movement

## 3.11 Download of an e-AAD (UC2.51)

### 3.11.1 Overview

This query allows a MSA to download all records concerning a given e-AAD in the case where this e-AAD has not already been communicated to them.

It may be the case in particular when:

- a control is performed in that Member State, which was not yet interested in the movement;
- an event must be reported in that MSA, which was not yet interested in the movement.

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That consultation is either called by various other functions such as a control or submission of event; or explicitly started by an official as well, as presented in the following description.

The function remains available during the whole time window commonly agreed by the Member States, i.e. at least three years after the date of submission of the e-AAD (See Article 25.1 of Council Regulation (EC) No 2073/ 2004).

### 3.11.2 Participants, motivations and commitments

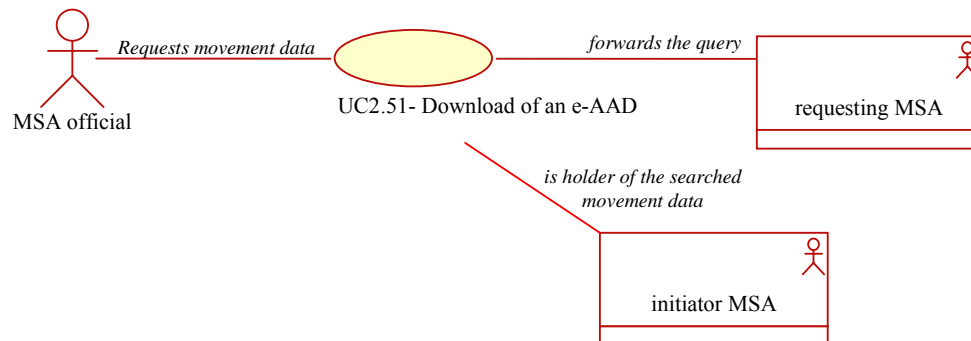


Figure 40 Participants of <UC2.51> Download of an e-AAD

#### Main actor

- MSA Official
  - *is entitled to consult movement information*

#### Other actors

- requesting MSA
  - *communicates the locally available e-AADs to the MSA official*
  - *forwards the query to the initiator MSA*
- e-AAD initiator MSA
  - *initially validated the movement information*
  - *is committed to give access to its movement information to other MSAs*

### 3.11.3 General conditions

#### Trigger

- the MSA official decides to retrieve movement data relative to an e-AAD

#### Pre-conditions

- the MSA official is entitled to consult the movement data

#### Post-conditions

- the movement data relative to the e-AAD is retrieved

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### 3.11.4 Process flow diagram

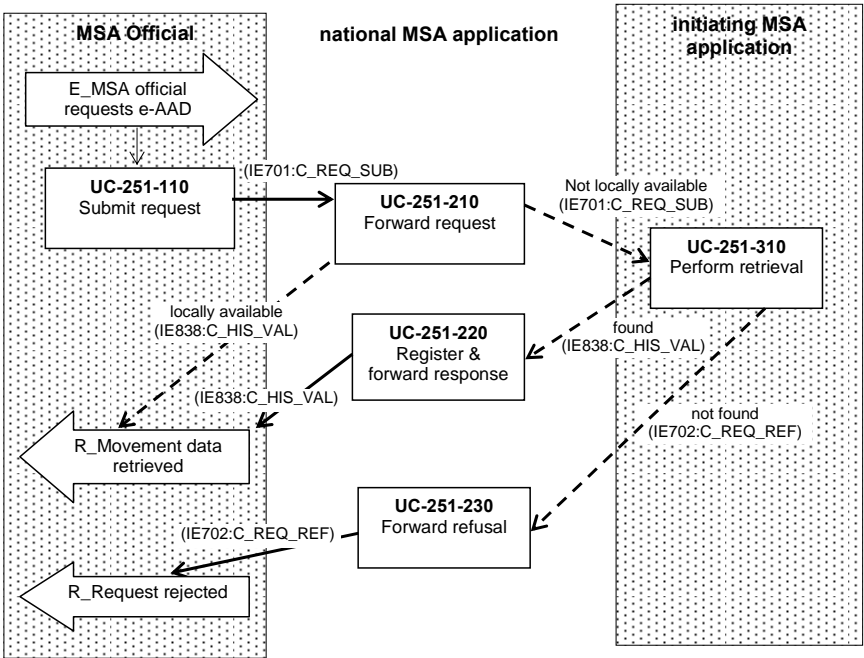


Figure 41 Download of an e-AAD – Process flow diagram

### 3.11.5 Major event

<b>E_MSA official requests e-AAD</b>
<b>Actor:</b> MSA official (or automatic process)
<b>Location:</b> MSA office
The MSA official initiates a search for movement data relative to an e-AAD

### 3.11.6 Minor events

None

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### 3.11.7 Processes

<b>Submit request</b>	<b>Process: UC-251-110</b>
<b>Actor:</b> MSA official	
<b>Location:</b> MSA office	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA official builds his query providing the ARC of the searched e-AAD and the reason of the consultation. The MSA official sends a search message (IE701:C_REQ_SUB) to his MSA application	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>the movement retrieval query is sent to the requesting MSA application</li> </ul>	

<b>Forward request</b>	<b>Process: UC-251-210</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The requesting MSA application receives the search message (IE701:C_REQ_SUB). If the e-AAD is locally available, the MSA application builds the history message of the movement (IE838:C_HIS_VAL) including the successive states of the e-AAD itself and of any upstream e-AADs as well as all attached reports of receipt and of control; it sends it back to the official. If the e-AAD is not available, the MSA application determines which MSA initially validated it (it is the MSA of which code appears in the two first letters of the ARC). The MSA application sends the search message (IE701:C_REQ_SUB) to the initiator MSA.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD is found locally; or</li> <li>the query is forwarded to the initiator MSA of the searched e-AAD</li> </ul>	

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<b>Perform retrieval</b>	<b>Process: UC-251-310</b>
<b>Actor:</b> initiator MSA application	
<b>Location:</b> premises of the initiator MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The initiator MSA application receives the query message (IE701:C_REQ_SUB).</p> <p>If no e-AAD is found an error message is sent back (IE702:C_REQ_REF). This means either that the ARC is invalid or that the e-AAD is no more available on line.</p> <p><i>This latter happens after the commonly agreed time window for consultation of movement data. Information is then archived and, before consultation, it must be re-loaded as described under “UC3.29-Request for history information”.</i></p> <p>If the e-AAD was retrieved, the initiator MSA application builds the history message of the movement (IE838:C_HIS_VAL) including the successive states of the e-AAD itself and of any upstream e-AADs as well as all attached reports of receipt, of control and of event. It sends it back to the requesting MSA.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• a response (either refusal or complete movement data) is sent back</li> </ul>	

<b>Register and Forward response</b>	<b>Process: UC-251-220</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> requesting MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The requesting MSA application receives the response message (IE838:C_HIS_VAL).</p> <p>The e-AAD is registered in the MSA, for further retrieval if necessary.</p> <p>The requesting MSA application forwards the response message (IE838:C_HIS_VAL) to the MSA official.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the response is sent to requestor</li> <li>• the e-AAD is created in the requesting MSA application database, whatever its state.</li> </ul>	

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<b>Forward refusal</b>	<b>Process: UC-251-230</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> requesting MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA application receives the refusal message (IE702:C_REQ_REF). The MSA application forwards the refusal message (IE702:C_REQ_REF) to the MSA official.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the response is sent to requestor</li> </ul>	

### 3.11.8 Major result

<b>R_movement data retrieved</b>
<b>Actor:</b> MSA official
<b>Location:</b> MSA office
<ul style="list-style-type: none"> <li>The complete movement data of the e-AAD is retrieved</li> </ul>

### 3.11.9 Minor result

<b>R_request rejected</b>
<b>Actor:</b> MSA official
<b>Location:</b> MSA office
<ul style="list-style-type: none"> <li>The MSA official received a negative response</li> <li>If the e-AAD is no more on-line but has existed, the movement data remains available by querying an official of the initiator MSA.</li> </ul>

### 3.11.10 Messages

- IE701:C\_REQ\_SUB common request
- IE702:C\_REQ\_REF refusal of common request
- IE838:C\_HIS\_VAL history of a movement

## 3.12 General query to retrieve an e-AAD (UC2.52)

### 3.12.1 Overview

This query allows a MSA to retrieve a given e-AAD presently on-line either inside the MSA or in a remote MSA, based on a combination of search criteria.

It may be understood as an optional preliminary to UC2.51 (Download of an e-AAD) to

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help in finding the e-AAD where the ARC is not available but a series of other characteristics are known (typically, the ARC was not written on a commercial document or transport document as prescribed at submission, but the document exists).

The search criteria are the same as common Risk Assessment criteria (primary criteria) possibly combined through a logical AND, i.e. the e-AAD is found if all given criteria are met. Combination through a logical AND is felt sufficient for two reasons:

- it is the approach adopted by the classical query-by-example tools, allowing very simple user interfaces;
- in the case where a more complex query is necessary, it is always possible to synthesize its results from several simple other queries.

The available criteria are described in general in the introduction of Chapter 4 of Section IV; details may be found in the description of message IE710:C\_RAS\_DAT in appendix D and more precisely in the associated Rules.

The query returns a list of summaries of the e-AADs that match with the submitted criteria. From the retrieved list, the requesting official selects the relevant e-AAD to consult it locally (if it is available) or to download it through UC2.51 (Download of an e-AAD).

The query does not retrieve archived movements. Refer to UC3.28 - Management of history and archived data for information on the archival of movement data.

### 3.12.2 Participants, motivations and commitments

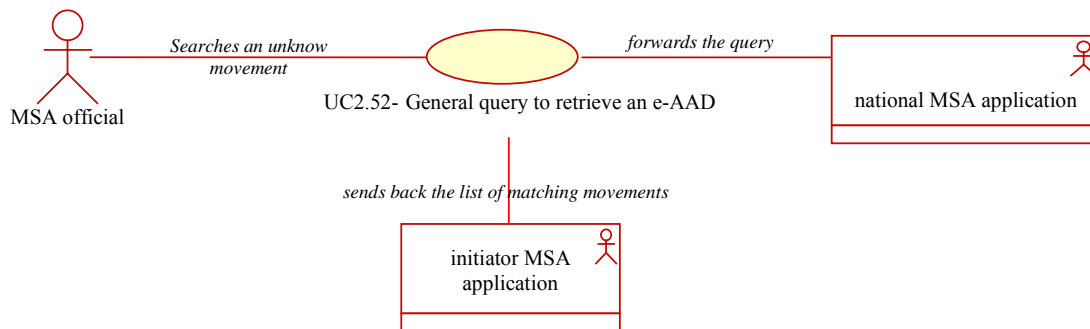


Figure 42 Participants of <UC2.52> General query to retrieve an e-AAD

#### Main actor

- MSA Official
  - *is entitled to consult movement information*

#### Other actors

- national MSA application
  - *Forwards the search query to initiator MSA*
- initiator MSA application
  - *is supposed to be the initiator of movement information*

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### 3.12.3 General conditions

#### Trigger

- The MSA official decides to retrieve an e-AAD whose ARC is unknown

#### Pre-conditions

- The MSA official is entitled to consult movement data

#### Post-conditions

- The e-AADs matching the criteria are retrieved

### 3.12.4 Process flow diagram

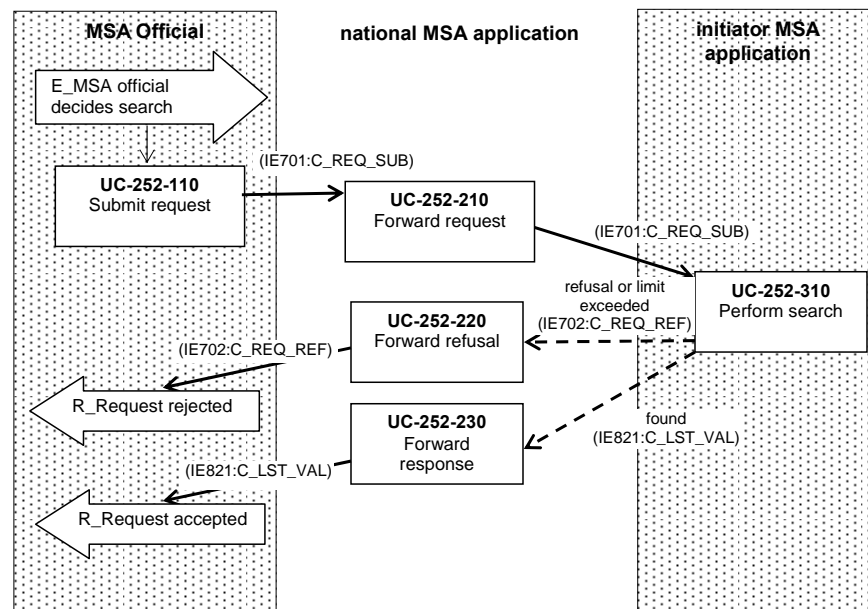


Figure 43 General query to retrieve an e-AAD – Process flow diagram

### 3.12.5 Major event

<b>E_MSA official decides search</b>
<b>Actor:</b> MSA official
<b>Location:</b> MSA office
The MSA official initiates a search for unknown e-AAD

### 3.12.6 Minor events

None



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### 3.12.7 Processes

<b>Submit request</b>	<b>Process: UC-252-110</b>
<b>Actor:</b> MSA official	
<b>Location:</b> MSA office	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The MSA official builds his query giving the supposed MSA initiator of the searched e-AADs (it is the MSA of which code appears in the two first letters of the ARC) and a series of query criteria concerning one or several of the fields describing the movement.</p> <p>Allowed query criteria are the same as the primary criteria of risk assessment, possibly combined by a logical AND.</p> <p>The MSA official sends a search message (IE701:C_REQ_SUB) to his MSA application</p>	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>the general query is sent to the national MSA application</li> </ul>	

<b>Forward request</b>	<b>Process: UC-252-210</b>
<b>Actor:</b> national MSA application	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The MSA application receives the search message (IE701:C_REQ_SUB).</p> <p>The MSA application forwards the search message (IE701:C_REQ_SUB) to the initiator MSA application.</p> <p><i>Note: the initiator MSA may be the requesting MSA itself; in that case, the same application plays both roles.</i></p>	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>the general query is forwarded to the supposed initiator of the searched e-AAD</li> </ul>	

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<b>Perform search</b>	<b>Process: UC-252-310</b>
<b>Actor:</b> initiator MSA application	
<b>Location:</b> initiator MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The initiator MSA application receives the search message (IE701:C_REQ_SUB). If no movement is retrieved or if the number of retrieved e-AADs reaches the maximum limit, a refusal message is sent back (IE702:C_REQ_REF). If one or more e-AADs are retrieved, the list is sent in a message of response (IE821:C_LST_VAL). The query returns a list of e-AADs, stating only: <ul style="list-style-type: none"> <li>• the ARC,</li> <li>• the Excise number and the name of the consignor;</li> <li>• the Excise number (or VAT number) and the name of the consignee;</li> <li>• the categories of goods carried;</li> <li>• if known, the name of the main transporter;</li> <li>• the date of dispatch.</li> </ul> <b>Partial result:</b> <ul style="list-style-type: none"> <li>• a response (either refusal or list of e-AAD) is sent back</li> </ul>	

<b>Forward response</b>	<b>Process: UC-252-230</b>
<b>Actor:</b> national MSA application	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The national MSA application receives the response message (IE821:C_LST_VAL). The MSA application forwards the response message (IE821:C_LST_VAL) to the MSA official. <b>Partial result:</b> <ul style="list-style-type: none"> <li>• the response is sent to requestor</li> </ul>	

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<b>Forward refusal</b>	<b>Process: UC-252-220</b>
<b>Actor:</b> national MSA application	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA application receives the refusal message (IE702:C_REQ_REF). The MSA application forwards the refusal message (IE702:C_REQ_REF) to the MSA official.	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>the response is sent to requestor</li> </ul>	

### 3.12.8 Major result

<b>R_request accepted</b>
<b>Actor:</b> MSA official
<b>Location:</b> MSA office
<ul style="list-style-type: none"> <li>A list of e-AADs is retrieved</li> <li>the Excise officer is in a position either to select the relevant movement to consult it or to order its download through UC2.51 - Download of an e-AAD.</li> </ul>

### 3.12.9 Minor result

<b>R_request rejected</b>
<b>Actor:</b> MSA official
<b>Location:</b> MSA office
<ul style="list-style-type: none"> <li>The MSA official has receives a negative response</li> <li>If too many e-AAD were found, he refines his search by restarting the use case with complementary criteria.</li> </ul>

### 3.12.10 Messages

- IE701:C\_REQ\_SUB common request
- IE702:C\_REQ\_REF refusal of common request
- IE821:C\_LST\_VAL list of e-AAD as result of a general query

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## 4 Core Business: Customs cases

*The Use Cases that make up this chapter are essentially based on the proposals of the reflection Group. It should be noted that, for import, the legal and regulatory provisions required for the application of a number of the scenarios proposed by the Reflection Group still have to be put in place. For export, the assumption was made by the Reflection Group that EMCS will be interfaced with ECS and, for placement under Transit, with NCTS. All its contents must therefore be considered as a proposal that remains to be approved.*

This chapter describes the part of the EMCS core business that interacts with Customs procedures. This happens at three points:

- on import, where a consignment of Excise goods entered for free circulation moves under Excise suspension agreement;
- on export where Excise goods move to a Customs office of exit under duty suspension;
- on placement under any other Customs procedure, in particular under Community transit.

The lifecycle of such consignments is managed for a part with the use cases of the central circuit and for a part with the specific use cases of this Chapter.

On import, several options are defined to determine who submits the e-AAD and who provides the movement guarantee; two cases are considered:

- an economic operator with a permanent status of authorised warehouse keeper (with or without tax warehouse) submits the e-AAD and provides the movement guarantee;
- an economic operator with a status of registered shipper (i.e. authorised warehouse keeper, without warehouse, for which an authorisation end date is specified) submits the e-AAD in an Excise (or Customs) office and provides the movement guarantee.

A MSA of import may authorise a third operator to substitute his guarantee to that of the consignor; this is a national decision.

On export, usage of the developing Export Control System (ECS) is considered; several variants depend on the place where export formalities are achieved, either at the place of dispatch (local clearance) or in the Member State of dispatch or in any other Member State. Confirmation of exit is sent back by ECS and generates the release message.

On placement under other Customs procedures, two variants are considered: either for transit (T2), NCTS is used; the results of the transit submission returned by NCTS are used as input to generate the response to the placement submission, or, for other procedures, the results are manually entered by the Customs officer.

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## 4.1 Import - submission of e-AAD (UC2.42)

### 4.1.1 Overview

The submission of an e-AAD for accompanying a movement of Excise goods under duty suspension of which origin is import largely depends on national provisions.

Several options are defined to determine who submits the e-AAD and who provides the movement guarantee; two cases are considered:

- an economic operator with a permanent status of authorised warehouse keeper (with or without tax warehouse) submits the e-AAD and provides the movement guarantee;
- an economic operator with a status of registered shipper (authorised warehouse keeper without tax warehouse for which an authorisation end date is specified) submits the e-AAD in an Excise (or Customs) office and provides the movement guarantee.

The consignor prepares the e-AAD and submits it himself, except where it is not practically feasible, in which case the MSA of dispatch determines how this may be done. It is formally validated by the MSA of dispatch that assigns the official ARC.

If the consignee is a temporary registered trader, the consignor must ensure either of:

- if the temporary authorisation is reusable, the total of the quantities previously sent under the same authorisation and of the contents of the e-AAD does not exceed the quantities registered in the authorisation;
- if the temporary authorisation is not reusable, the quantities indicated in the e-AAD do not exceed the quantities registered in the authorisation and no previous e-AAD has been submitted under the same authorisation.

The MSA of dispatch may, but is not committed to, verify the respect of these limits.

If the consignee is an exempted organisation, the consignor must ensure that the quantities do not exceed the contents of the certificate of exemption.

In both cases above, a cancelled previous e-AAD is not considered. The MSA of dispatch checks the validity of the temporary authorisation and the conformance of product codes with its contents. It is not committed to check the quantities (reusable authorisation) or re-use of the authorisation (non-reusable authorisation).

A second phase of submission and validation is achieved in the Customs office of import, where the consignor comes with the ARC of the partially validated e-AAD to obtain an agreement of conformance with the associated import data. If found conformant, the e-AAD is forwarded to other concerned MSAs and to the consignee. The consignor communicates the ARC to the accompanying person.

If the MSA wishes so, the two formalities are mixed at the same place and at the same time, so that the consignor does not have to visit two offices and to get two successive copies of the e-AAD. The Customs officer has at his disposal both the Customs document (or electronic record) and the e-AAD (through his interface with EMCS). However, as long as somebody (the consignor as defined in the beginning of this paragraph) did not take the responsibility to signal that these two documents concern the same consignment, he is unable to compare them. This is the goal of the EBP entitled "Cross-check with import data".

The e-AAD is created in an intermediate state named *importing* where it is waiting for

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the release for free circulation; that state is completely local to the MSA of dispatch (import). After the release for free circulation has been registered, the e-AAD becomes the state *accepted* and the goods can leave the place of dispatch. Provided that they have not left yet, the e-AAD still can be cancelled using the standard cancellation use case (UC2.10 - Cancellation of an e-AAD by the consignor).

#### 4.1.2 Participants, motivations and commitments

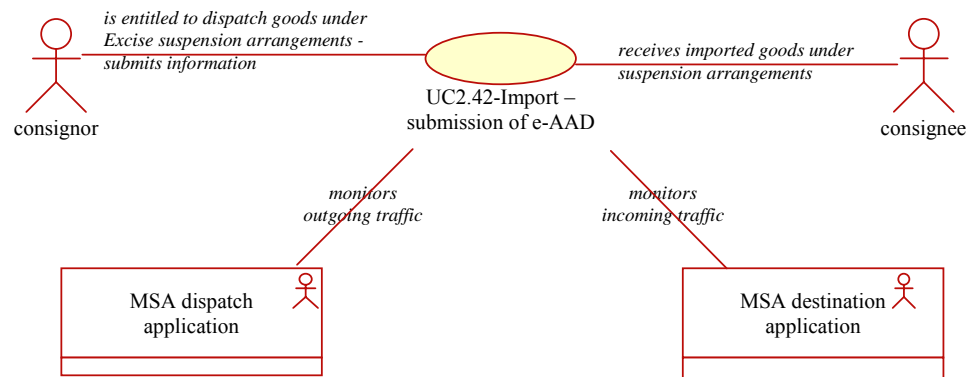


Figure 44 Participants of <UC2.42> Import - submission of e-AAD

##### Main actor

- the consignor
  - *is entitled to dispatch the goods under Excise suspension arrangements*
  - *is responsible for providing the information that constitutes the e-AAD and possibly for entering it into EMCS*

##### Other actors

- the consignee
  - *is entitled to receive goods under Excise suspension arrangements*
  - *receives the contents of the submitted e-AAD*
- the Excise office
  - *enters the contents of the e-AAD on behalf of the consignor if this latter is not in a position to do so*
- the Customs office of import
  - *validates conformance of the submitted e-AAD with the import information*
- the MSA dispatch application
  - *monitors outgoing traffic*
- the MSA destination application
  - *monitors incoming traffic*
  - *forwards information to the consignee*

#### 4.1.3 General conditions

##### Trigger

- the consignor wants to import goods under Excise suspension

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### Pre-conditions

- the consignor is an authorised warehouse keeper or a registered shipper
- the consignee is entitled to receive excise products under suspension of duty

### Post-conditions

- the e-AAD is safely stored
- this e-AAD is in *accepted* state
- copies of the e-AAD are sent to all concerned parties
- the accompanying person knows the ARC of the movement.

#### 4.1.4 Process flow diagram

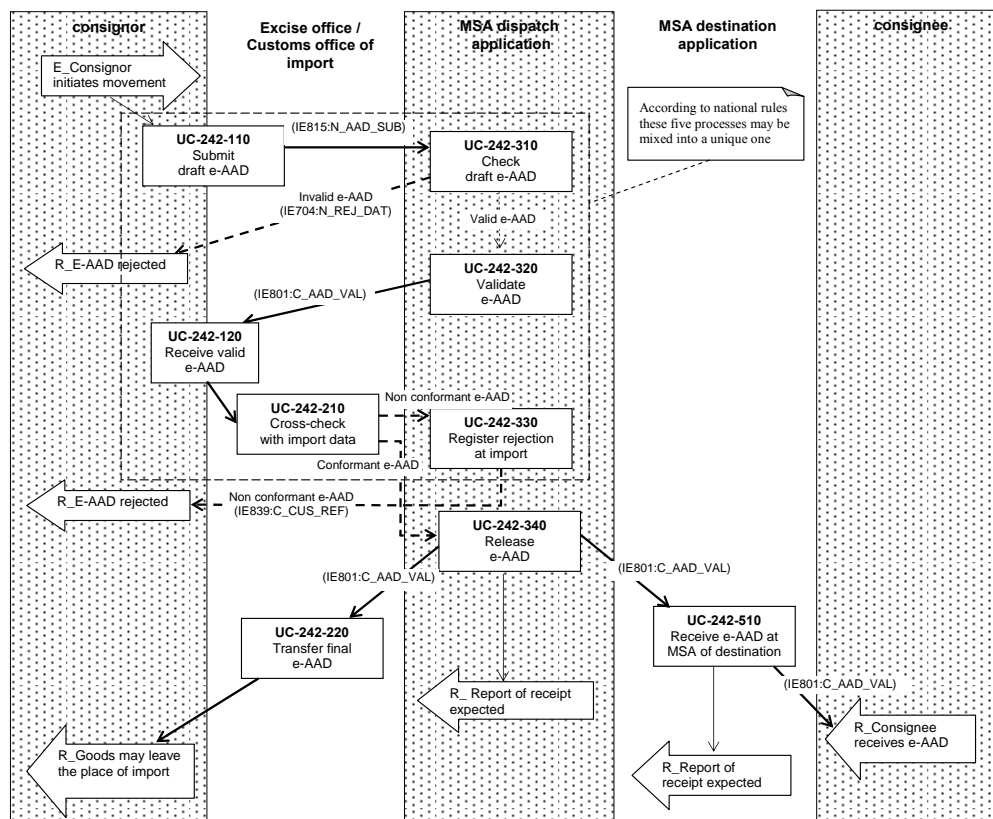


Figure 45 Import - submission of e-AAD – Process flow diagram

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#### 4.1.5 Major event

<b>E_ Consignor initiates movement</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
the consignor has to dispatch goods under Excise suspension arrangements coming from an import operation.

#### 4.1.6 Minor events

none



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#### 4.1.7 Processes

<b>Submit draft e-AAD</b>	<b>Process: UC-242-110</b>
<b>Actor:</b> consignor	
<b>Location:</b> premises of the consignor or Excise office (possibly Customs office of import)	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The consignor either:</p> <ul style="list-style-type: none"> <li>• submits the e-AAD (IE815:N_AAD_SUB) from his premises; or</li> <li>• goes to the Excise (or Customs) office and submits a draft of e-AAD; the consignor, or an officer on his behalf, enters the e-AAD. The consignor presents all necessary evidences according to national provisions.</li> </ul> <p>Unless explicitly stated, all fields must be filled in, if necessary with a non-applicable mention.</p> <p>The submitted information contains in particular the following references:</p> <ul style="list-style-type: none"> <li>• a Local Reference Number, being a serial number, unique reference assigned to the e-AAD by the consignor;</li> <li>• reference to a temporary authorisation as identifier for the consignee, if this latter is a temporary registered trader; the consignor is responsible for ensuring that the temporary authorisation is not exceeded;</li> <li>• optional serial number of a certificate of exemption, if the consignee is an exempted organisation and the certificate of exemption has a serial number.</li> </ul> <p>The fields are the following:</p> <p>1 – origin of the movement:</p> <ul style="list-style-type: none"> <li>• Excise number, name and/or acronym and address of the consignor (registered shipper or authorised warehouse keeper);</li> <li>• Local Reference Number assigned by the consignor;</li> <li>• code of the Customs office of import (place of dispatch);</li> <li>• code of the competent Excise office at dispatch;</li> </ul> <p>2 – destination of the movement:</p> <ul style="list-style-type: none"> <li>• type of destination: one among: <ul style="list-style-type: none"> <li>▪ <i>no known destination in application of Article 15(6) of Directive 92/12/EEC;</i></li> <li>▪ <i>tax warehouse;</i></li> <li>▪ <i>registered trader;</i></li> <li>▪ <i>temporary registered trader (i.e. under temporary authorisation);</i></li> <li>▪ <i>direct delivery;</i></li> <li>▪ <i>exempted organisation in application of Article 23 of Directive 92/12/EEC;</i></li> </ul> </li> <li>• if the destination fields are left empty according to Article 15(6) of Directive 92/12/EEC, all other fields are not relevant;</li> <li>• if the consignee is an authorised warehouse keeper or a registered trader, Excise number, name and/or acronym and address of the consignee;</li> <li>• if the place of delivery is a tax warehouse, Excise number of the tax warehouse of destination; optionally, name and/or acronym and address;</li> <li>• if the consignment is for direct delivery, address of the place of delivery or registration number of the place of delivery in the address field; the name/acronym field can be left empty;</li> <li>• if the consignee is a temporary registered trader: <ul style="list-style-type: none"> <li>▪ <i>reference of the temporary authorisation (in the place of the Excise number);</i></li> <li>▪ <i>name and/or acronym and address of the consignee;</i></li> </ul> </li> <li>• if the consignee is an exempted organisation, the Excise number is empty; in addition: <ul style="list-style-type: none"> <li>▪ <i>Member State of destination;</i></li> <li>▪ <i>name and/or acronym and address of the consignee;</i></li> <li>▪ <i>serial number of the certificate of exemption, if any;</i></li> </ul> </li> </ul>	

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- if the consignee is a registered trader, a temporary registered trader or an exempted organisation, and optionally, a separate place of delivery:
  - *name and/or acronym;*
  - *address.*

The destination can neither be for placement under Customs procedures nor for export.

### 3 – other general fields

- number and date of invoice; if the invoice number is not known, any other commercial or transport document may serve as reference;
- journey time;
- date of dispatch and, optionally and subject to national provisions, the time of dispatch;
- if a tax representative is appointed to pay duties at arrival, identity of the tax representative (VAT number, name and/or acronym and address);
- an indicator of the provider of the movement guarantee (consignor, consignee, transporter or owner of goods);
- if the movement guarantee is provided by any other operator than the consignor, Excise number, name and/or acronym and address of the guarantor.
- the transport mode;
- optionally, identity of the first transporter (optional VAT number and/or name and/or acronym and address).
- transport details: for each transport unit:
  - *unit code and number of units;*
  - *optionally, identity of the transport unit(s);*
  - *identity and description of commercial seals, if any;*
  - *complementary information, as needed;*

### 4 – description of consignment

One record (line) for each product composing the consignment, each of which contains:

- a sequential number (or at least a unique number within the e-AAD);
- the applicable Excise product code;
- the applicable Customs commodity code (CN);
- quantity (expressed in the unit associated with the product code);
- gross weight;
- net weight;
- optionally, tax marking (article 21 of Directive 92/12/EEC) applying to the whole record;
- description of packages: one or several groups:
  - *kind of packages; if the kind of packages is countable, number of packages;*
  - *optional commercial description (free text);*
  - *optional brand name of product (free text);*
  - *identity and description of commercial seals, if any;*
- for alcohol and alcoholic beverages, except beer: alcoholic strength;
- for beer, degree Plato or alcoholic strength, or both, in accordance with the requirement of the MS of destination and of the MS of dispatch;
- for wine,
  - *category of wine (quality wine, table wine, imported, other);*
  - *for quality wines, wine-growing zone (from list of codes);*
  - *for imported wines, country of origin;*
  - *operations which product has undergone (from list of codes); several codes are possible;*
- for wine and spirits: designation of origin (if applicable);
- for beer and ethyl alcohol: size of producer in hectolitres (if applicable);
- for energy products: density at 15°C.

### Final situation:

The e-AAD is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer.

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<b>Check draft e-AAD</b>	<b>Process: UC-242-310</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA dispatch application receives a draft e-AAD (IE815:N_AAD_SUB) for validation.</p> <p>The MSA dispatch application formally validates the draft of e-AAD; the formal validation must carry on as far as possible and not stop at first error.</p> <p>No verification of validity of VAT numbers is imposed; MSA are free to add such verifications under risk assessment if they feel it relevant.</p> <p>When the formal validation raises errors, the MSA dispatch application submits the diagnostics to automatic examination according to national criteria.</p> <p>The validation rules are the following:</p> <ul style="list-style-type: none"> <li>• all fields are correctly filled in, possibly by a non-applicable mention;</li> <li>• the Local Reference Number has not yet been used by the consignor;</li> <li>• validity of the Excise number of the consignor;</li> <li>• the consignor is either an authorised warehouse keeper or a registered shipper;</li> <li>• name and/or acronym and address of the consignor are given;</li> <li>• validity of the code of the competent Excise office at dispatch;</li> <li>• validity of the code of the place of dispatch (Customs office);</li> <li>• nature of goods compared to the categories and/or products allowed for the consignor;</li> <li>• the journey time is less than the maximum duration allowed (common system parameter) and it conforms to additional national provisions;</li> <li>• if destination data are left empty (Article 15(6) of Directive 92/12/EEC) <ul style="list-style-type: none"> <li>▪ <i>the goods are energy products;</i></li> <li>▪ <i>the transport mode is either sea or inland waterway;</i></li> <li>▪ <i>the consignor is allowed to leave these fields empty;</i></li> </ul> </li> <li>• if the consignee has an Excise number: <ul style="list-style-type: none"> <li>▪ <i>the consignee is an authorised warehouse keeper or a registered trader;</i></li> <li>▪ <i>validity of the Excise number of the consignee;</i></li> <li>▪ <i>name and/or acronym and address of the consignee are given;</i></li> </ul> </li> <li>• if the consignee is a registered trader: <ul style="list-style-type: none"> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the consignee;</i></li> </ul> </li> <li>• if the place of delivery is a tax warehouse: <ul style="list-style-type: none"> <li>▪ <i>the consignee is an authorised warehouse keeper;</i></li> <li>▪ <i>validity of the Excise number of the place of delivery;</i></li> <li>▪ <i>validity of the link (manages or uses) between consignee and place of delivery;</i></li> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the tax warehouse of delivery;</i></li> </ul> </li> <li>• if the consignment is for direct delivery, <ul style="list-style-type: none"> <li>▪ <i>the consignee is allowed to practise direct delivery;</i></li> <li>▪ <i>nature of goods compared to the categories and/or products allowed for the consignee;</i></li> </ul> </li> <li>• if the consignee is a temporary registered trader: <ul style="list-style-type: none"> <li>▪ <i>the consignor is the same as registered in the temporary authorisation;</i></li> <li>▪ <i>name and/or acronym and address of the consignee are given;</i></li> <li>▪ <i>validity of the temporary authorisation;</i></li> <li>▪ <i>conformance of the product codes of the e-AAD with the temporary authorisation;</i></li> </ul> </li> <li>• if the consignee is an exempted organisation: <ul style="list-style-type: none"> <li>▪ <i>name and address of the consignee are given;</i></li> </ul> </li> <li>• if the payment of duties is to be made by a tax representative: <ul style="list-style-type: none"> <li>▪ <i>VAT number, name and/or acronym and address of the tax representative are given;</i></li> </ul> </li> </ul>	

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- if the movement guarantee is provided by the consignor:
  - *the consignor provides a valid guarantee to cover the movement;*
- if the movement guarantee is provided by any other guarantor than the consignor:
  - *the guarantor provides a valid guarantee to cover the movement.*
- there is at least one body record (i.e. no empty e-AAD).

For each body record:

- uniqueness of the sequential number throughout the e-AAD;
- validity of the CN code by reference to the product code;
- for each description of a group of packages, validity of the kind of packages.

**Final situation:**

- if the draft of e-AAD is found invalid, the list of errors is sent back to the consignor (IE704:N\_REJ\_DAT);
- if the draft of e-AAD is found valid, processing continues with UC-242-320.

<b>Validate e-AAD</b>	<b>Process: UC-242-320</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <ul style="list-style-type: none"> <li>• the MSA dispatch application performs the following actions in that order:               <ul style="list-style-type: none"> <li>▪ <i>assign an ARC to the e-AAD</i></li> <li>▪ <i>create the e-AAD in importing state</i></li> <li>▪ <i>send back the e-AAD (IE801:C_AAD_VAL) to the consignor or to the Excise officer who prints it for the consignor.</i></li> </ul> </li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD is available for checking against the import operation;</li> <li>• the state of e-AAD is set to <i>importing</i>.</li> </ul>	

<b>Receive valid e-AAD</b>	<b>Process: UC-242-120</b>
<b>Actor:</b> Excise office / consignor	
<b>Location:</b> Excise office	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <ul style="list-style-type: none"> <li>• the consignor receives the pre-validated e-AAD in <i>importing</i> state (IE801:C_AAD_VAL) and prints it;</li> <li>• the Excise officer receives back the pre-validated e-AAD in <i>importing</i> state (IE801:C_AAD_VAL) and gives the ARC of the e-AAD to the consignor to prepare formalities at Customs office of import.</li> </ul> <p>The goods are not released yet; the Custom procedure is still in progress.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD is ready to be compared with the import operation.</li> </ul>	

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Cross-check with import data	Process: UC-242-210
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of import	
<b>Processing mode:</b> semi-automatic	
<b>Constraint:</b> Customs import procedure is valid	
<b>Description:</b> <p>The consignor communicates the ARC of the EMCS movement (possibly a paper copy of the e-AAD would be better).</p> <p>The Customs officer compares the contents of the e-AAD with the import data and validates or rejects the connection between the two procedures.</p> <p>He electronically reports his conclusion into EMCS, in particular by entering the reference of the import operation (SAD number) if the connection is accepted, or the reason for rejection.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the movement is accepted; processing continues at MSA of dispatch (import) with UC-342-340; or</li> <li>the movement is rejected; processing continues at MSA of dispatch (import) with UC-342-330.</li> </ul>	

Register rejection at import	Process: UC-242-330
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The application of the MSA of dispatch:</p> <ul style="list-style-type: none"> <li><i>change the state of the e-AAD to rejected at import;</i></li> <li><i>build a rejection message for Customs reasons (IE839:C_CUS_REF) and send it to the consignor.</i></li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the state of e-AAD is set to <i>rejected at import</i>;</li> <li>the consignor is informed that the e-AAD has been rejected for Customs originated reasons.</li> </ul>	

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<b>Release e-AAD</b>	<b>Process: UC-242-340</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The application of the MSA of dispatch: <ul style="list-style-type: none"> <li>▪ <i>completes the e-AAD with the reference of the import operation (SAD number);</i></li> <li>▪ <i>change the state of the e-AAD to accepted ;</i></li> <li>▪ <i>forward the e-AAD (IE801:C_AAD_VAL) to the MSA destination application and to the excise officer if relevant;</i></li> <li>▪ <i>starts a timer (TIM_AAD) to expire at the expected end of movement (date of dispatch plus journey time);</i></li> <li>▪ <i>triggers risk assessment.</i></li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is set to <i>accepted</i>;</li> <li>• the e-AAD has been made available to all concerned MSAs</li> <li>• the MSA dispatch application is waiting for the discharge message;</li> <li>• the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

<b>Transfer final e-AAD</b>	<b>Process: UC-242-220</b>
<b>Actor:</b> Excise officer/consignor	
<b>Location:</b> Excise office	
<b>Processing mode:</b> manual	
<b>Constraint:</b> none	
<b>Description:</b> <p>If the consignor has not already received it, the Excise officer communicates the ARC to the consignor. In turn, the consignor communicates the ARC to the person accompanying the goods. This may take the form of a printed copy of the e-AAD or any other commercial or transport document on which the consignor writes the returned ARC.</p> <p><i>If any, that copy is provided for identification purpose only, the only requirement being that the accompanying person must be able to give the ARC upon request of any official. In addition, consultation of the accompanying paper is useful in cases where there is no access to the e-AAD, for instance during a road control.</i></p> <p><i>In the case where goods would be separated during the journey into two or several parts (for instance downloading of packages ordered by the captain of an aircraft), the same ARC continues to cover both separate parts until they arrive at destination. An event report should be issued to signal the case to all concerned MSAs (see UC3.24 – submission of an event report).</i></p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the consignor prints a new copy of the e-AAD to accompany the goods (the only ARC is sufficient for the accompanying person to identify the e-AAD).</li> </ul>	

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<b>Receive e-AAD at MSA of destination</b>	<b>Process: UC-242-510</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA destination application receives a valid, duly identified e-AAD (IE801:C_AAD_VAL) from the MSA dispatch application. <ul style="list-style-type: none"> <li>the MSA destination application forwards the e-AAD (IE801:C_AAD_VAL) to the consignee;</li> <li>the MSA destination application triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD has been made available to the consignee;</li> <li>the e-AAD is submitted to risk assessment (UC2.14);</li> <li>the MSA destination application is waiting for the discharge message.</li> </ul>	

#### 4.1.8 Major result

<b>R_Goods may leave the place of import</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
The consignor has received a valid, duly identified e-AAD (IE801:C_AAD_VAL); <ul style="list-style-type: none"> <li>the consignor at least knows the ARC, or he has a printed document bearing the ARC to accompany the goods;</li> <li>the accompanying person knows the ARC of the movement;</li> <li>dispatch of goods is now possible.</li> </ul>

#### 4.1.9 Minor results

<b>R_Report of receipt expected</b>
<b>Actor:</b> MSA dispatch application / MSA destination application
<b>Location:</b> Premises of the MSA
waiting for report of receipt to release discharge and close the movement.

<b>R_e-AAD rejected</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>the consignor receives a refusal message following formal validation;</li> <li>the consignor is free to correct and re-submit the draft of e-AAD. He has all useful information to do so.</li> </ul>

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**R\_Consignee receives e-AAD**

**Actor:** consignee

**Location:** consignee's premises

- the consignee is free to start UC2.07 (alert or rejection of an e-AAD)
- the consignee is waiting for the arrival of goods.

#### 4.1.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE801:C\_AAD\_VAL e-AAD
- IE815:N\_AAD\_SUB submitted draft of e-AAD
- IE839:C\_CUS\_REF refusal by Customs

## 4.2 Local clearance at export (UC2.44)

### 4.2.1 Overview

There are two concurrent options to process with an Excise consignment moving under suspension arrangements to be exported outside the European Community, namely by triggering:

- two consecutive uses cases, separating submission and export formalities; or
- local clearance at export where the e-AAD is submitted at the same time as the export procedure;

This use case is the unique step of the second option. It amounts to activate a movement guarantee for Excise goods from the place of dispatch to the office of exit from the Community, although the exit of the territory of the Community is monitored under Customs procedures.

The Member State of export is always the Member State of dispatch; the Customs authorities of dispatch/export gave an authorisation to the consignor to proceed locally the export clearance. Hence, for what regards the e-AAD, the consignor is the consignee as well; the place of delivery is the competent Customs office at dispatch. In addition, this processing supposes that the Customs of the MSA of dispatch/export is using a national Customs application, the "National Export Application", that is itself able to exchange information with ECS.

Both Excise and Customs data are submitted in a joint transaction that guarantees consistency between the two procedures. The e-AAD is submitted to the same validation as usual, taking into account that only export destination is accepted. Separately, the export movement is submitted to the validation of Customs services with the support of the national export application.

The confirmation that Customs export operation was positive is obtained from the National Export Application.



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If both EMCS and the national export application returned a positive answer, the export operation is accepted; else it is refused. In the latter case where the operation aborts, the goods are deemed not to have left and the e-AAD is cancelled without mandatory re-submission. For EMCS, the consignee is the person who presents the goods to EXPORT, but the discharge is delayed until exit is completed. In the present paper procedure, the report of receipt must be made by the Customs office of exit that has to return copy 3 to the consignor.

This use case is completely local to the MSA of dispatch/export. Hence, there is no dissemination of the e-AAD before complete validation and export.

#### 4.2.2 Participants, motivations and commitments

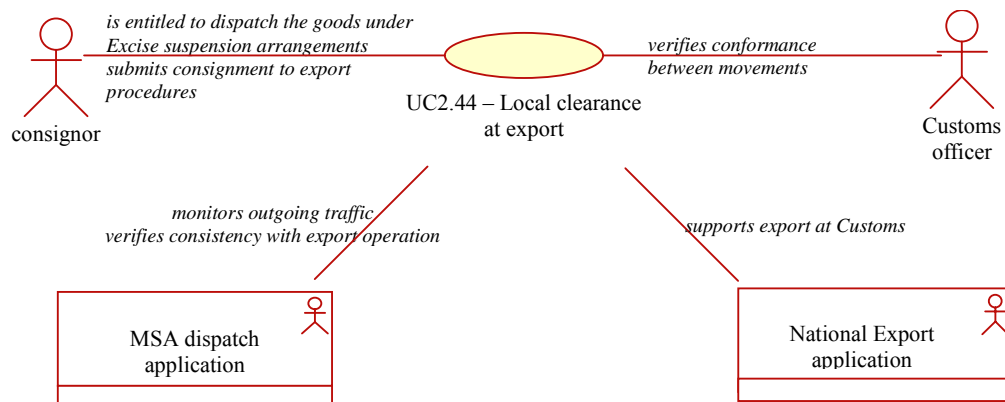


Figure 46 Participants of <UC2.44> Local clearance at export

##### Main actor

- the consignor
  - is entitled to dispatch the goods under Excise suspension arrangements*
  - is responsible for providing the information that constitutes the e-AAD*
  - submits the export operation*
  - is informed of the results of the export operation*

##### Other actors

- the Customs officer
  - validates conformance of the submitted e-AAD with the export information*
- the MSA of dispatch (and of export)
  - monitors outgoing traffic*
  - validates conformance of e-AAD and of export information*
  - communicates export information for update of the e-AAD*
- the National Export application
  - is in charge of the electronic management of Customs export operations*

#### 4.2.3 General conditions

##### Trigger

- the consignor wants to dispatch goods under Excise suspension and to export them

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### Pre-conditions

- the consignor has the necessary authorisation to submit both movements, i.e. he is both an authorised warehouse keeper for Excise goods and an authorised trader at export

### Post-conditions

- the Customs export procedure is ongoing between export clearance and exit confirmation
- copies of the e-AAD are sent to all concerned parties
- the consignor knows the ARC of the e-AAD and has written it on an accompanying document
- movement of goods (under Excise duty suspension) is now permitted

## 4.2.4 Process flow diagram

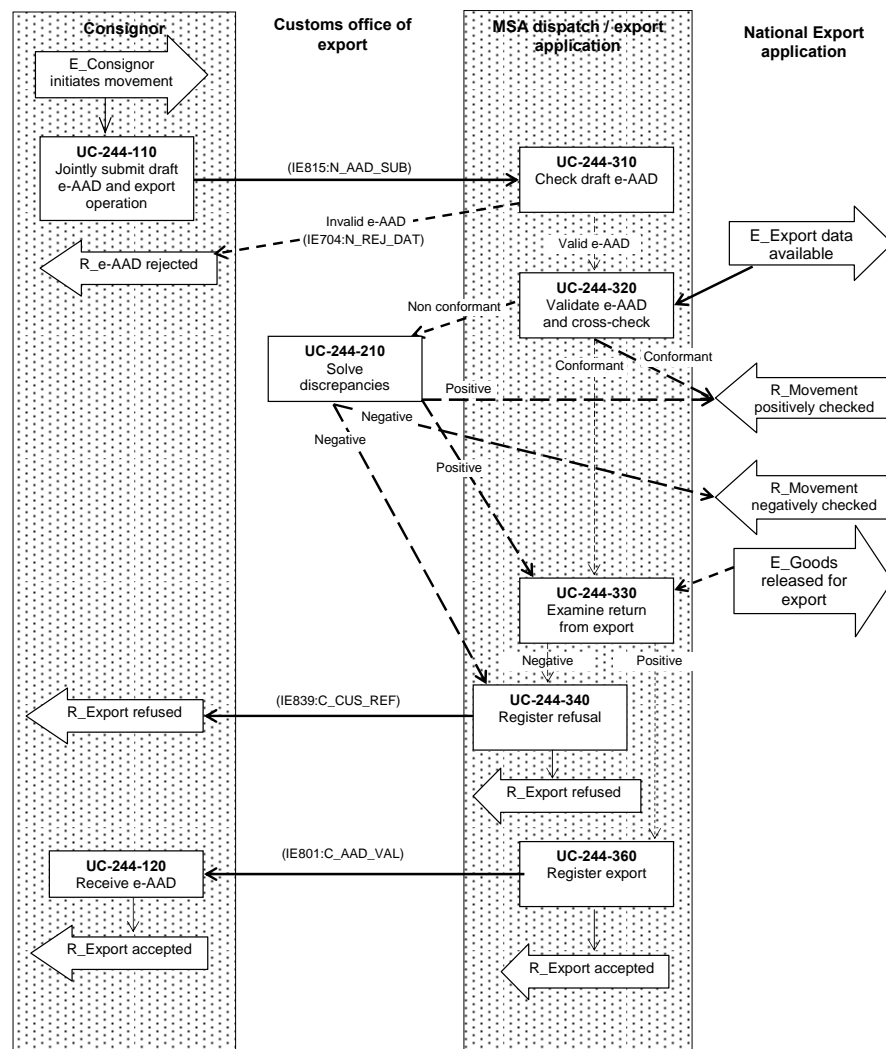


Figure 47 Local clearance at export – Process flow diagram

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#### 4.2.5 Major event

<b>E_ Consignor initiates movement</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
the consignor wants to dispatch goods under Excise suspension arrangements intended for an export operation.

<b>E_Goods released for export</b>
<b>Actor:</b> National Export application
<b>Location:</b> premises of the MSA of dispatch/export
The National export application established whether the goods were released for export or not.

#### 4.2.6 Minor events

<b>E_Export data available</b>
<b>Actor:</b> National Export application
<b>Location:</b> premises of the MSA of dispatch/export
the information relating to the export movement is available for cross-checking

#### 4.2.7 Processes

<b>Jointly submit draft e-AAD and export operation</b>	<b>Process: UC-244-110</b>
<b>Actor:</b> consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> the consignor has the necessary authorisation to submit both movements (authorised warehouse keeper for Excise goods and authorised trader at export)	
<b>Description:</b> <p>The consignor electronically submits the e-AAD, except the ARC, to the MSA dispatch application. The same transaction submits the export operation to the national export application.</p> <p>The submitted information contains in particular the following references:</p> <ul style="list-style-type: none"> <li>• a Local Reference Number, being a serial number, unique reference assigned to the e-AAD by the consignor;</li> <li>• a cross-reference with the submitted export record, to be used at cross-checking time.</li> </ul> <p>It is recommended that the joint submission cross-validates as much information as possible, in particular the conformance of detail records of both movements. This will however have to be re-validated in a later step.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the e-AAD is under validation by the MSA dispatch application; the consignor is waiting for a positive or negative answer;</li> <li>• Customs procedures are separately ongoing.</li> </ul>	

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<b>Check draft e-AAD</b>	<b>Process: UC-244-310</b>
<b>Actor:</b> MSA dispatch/export application	
<b>Location:</b> MSA of dispatch/export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA dispatch application receives a draft of e-AAD (IE815:N_AAD_SUB) for validation.</p> <p>The MSA dispatch application formally validates the draft of e-AAD; the formal validation must carry on as far as possible and not stop at first error.</p> <p>When the formal validation raises errors, the MSA dispatch application submits the diagnostics to automatic examination according to national criteria.</p> <p>This first step of validation concerns only internal validity of the e-AAD, totally independently from the export movement.</p> <p>The specific validation rules are the following:</p> <ul style="list-style-type: none"> <li>• consignor and consignee are the same economic operator;</li> <li>• the place of delivery is a Customs office of the Member State of dispatch, allowed to export Excise goods;</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the draft of e-AAD is found invalid, the list of errors is sent back to the consignor (IE704:N_REJ_DAT), and to the competent office of the MSA of dispatch (subject to the relevant filtering).</li> <li>• if the draft of e-AAD is found valid, processing continues with UC-244-320.</li> </ul>	

<b>Validate e-AAD and cross-check</b>	<b>Process: UC-244-320</b>
<b>Actor:</b> MSA dispatch/export application	
<b>Location:</b> MSA of dispatch/export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> the national export application is available	
<p><b>Description:</b></p> <p>The MSA dispatch/export application performs the following actions:</p> <ul style="list-style-type: none"> <li>• assign an ARC to the e-AAD</li> <li>• verify that the description of goods match between the two movements, namely: <ul style="list-style-type: none"> <li>▪ <i>there are the same number of sub-records in both documents;</i></li> <li>▪ <i>the product codes are equivalent sub-record by sub-record, according to the CN codes;</i></li> <li>▪ <i>the quantities match sub-record by sub-record with the export data;</i></li> </ul> </li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the result of cross-checking was positive, the local state is set to <i>accepted for export</i>; processing continues with UC-244-330;</li> <li>• if the result of cross-checking was negative, the local state is set to <i>under examination</i>; processing continues with UC-244-210.</li> </ul>	

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<b>Solve discrepancies</b>	<b>Process: UC-244-210</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of export	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The Customs officer examines the findings of cross checking and determines whether the discrepancies found are to be considered major or minor.</p> <p>The Customs Officer is not allowed to change anything in the e-AAD. Ability, or necessity, to change (Customs) export information to better reflect the actual situation is not in the scope of EMCS.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the e-AAD is accepted or rejected for export;</li> <li>• if rejected, the local state is set to <i>rejected at export</i>; processing continues with UC-244-340;</li> <li>• if accepted, the local state is set to <i>accepted for export</i>; processing continues with UC-244-330 for confirmation by Customs procedures.</li> </ul>	

<b>Examine return from export</b>	<b>Process: UC-244-330</b>
<b>Actor:</b> MSA dispatch/export application	
<b>Location:</b> MSA of dispatch/export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The MSA dispatch/export application examines whether the release for export was granted or refused.</p> <ul style="list-style-type: none"> <li>• if this has already been done, or when it arrives, the MSA dispatch application examines its general result and determines whether export is finally accepted or rejected;</li> <li>• if this answer is negative, the export operation is rejected;</li> <li>• if this answer does not come back in a given time limit, the export operation is rejected.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if rejected, the local state is set to <i>rejected at export</i>; processing continues with UC-244-340;</li> <li>• if accepted, the local state is set to <i>export confirmed</i>; processing continues with UC-244-360.</li> </ul>	

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<b>Register refusal</b>	<b>Process: UC-244-340</b>
<b>Actor:</b> MSA dispatch/export application	
<b>Location:</b> MSA of dispatch/export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA dispatch application: <ul style="list-style-type: none"> <li>changes the status of the e-AAD to <i>cancelled at export</i> with the reason given back by either UC-244-310 or UC-244-330</li> <li>builds a rejection message for Customs reasons (IE839:C_CUS_REF) and sends it back to the consignor to inform him that the submitted e-AAD could not be exported.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the state of the e-AAD is <i>cancelled at export</i>;</li> <li>the consignor is informed that the joint submission aborted.</li> </ul>	

<b>Register export</b>	<b>Process: UC-244-360</b>
<b>Actor:</b> MSA dispatch/export application	
<b>Location:</b> MSA of dispatch/export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA dispatch application performs the following actions: <ul style="list-style-type: none"> <li>changes the status of the e-AAD to <i>exporting</i> and includes the data returned by export information (in particular the MRN and possibly the actual Customs office of export);</li> <li>creates a message from the exporting e-AAD (IE801:C_AAD_VAL) and sends it to the consignor;</li> <li>starts a timer (TIM_AAD) to expire at expected date of exit (date of dispatch + journey time);</li> <li>triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>the state of the e-AAD is <i>exporting</i>;</li> <li>the consignor has an up-to-date copy of the valid e-AAD;</li> <li>all partners are waiting for the confirmation of exit to come from the national export application;</li> <li>the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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Receive e-AAD	Process: UC-244-120
<b>Actor:</b> Consignor	
<b>Location:</b> consignor's premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The consignor receives back the <i>exporting</i> e-AAD (IE801:C_AAD_VAL). The consignor communicates the ARC to the person accompanying the goods. This may take the form of a printed copy of the e-AAD or any other commercial or transport document on which the consignor writes the returned ARC.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the state of the e-AAD is <i>exporting</i>;</li> <li>the accompanying person knows the ARC of the movement;</li> <li>the consignor is awaiting for the confirmation or cancellation of exit (to come from ECS)</li> </ul>	

#### 4.2.8 Major result

<b>R_Export accepted</b>
<b>Actor:</b> consignor / MSA dispatch/export
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>all partners are waiting for the confirmation or cancellation of exit (to come from ECS)</li> </ul>

#### 4.2.9 Minor results

<b>R_e-AAD rejected</b>
<b>Actor:</b> consignor
<b>Location:</b> consignor's premises
<ul style="list-style-type: none"> <li>the consignor receives a refusal message following formal validation;</li> <li>the consignor is free to correct and re-submit the draft of e-AAD. He has all useful information to do so.</li> </ul>

<b>R_Export refused</b>
<b>Actor:</b> consignor / MSA dispatch application
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>all partners are informed that the submitted e-AAD was finally rejected. No more operation is possible on it.</li> </ul>

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#### **R\_Movement positively checked**

**Actor:** National Export application

**Location:** premises of the MSA of dispatch/export

- the result of cross-checking was positive (description of goods match between the two movements); or
- the result of cross-checking was negative but the result of examination solved the discrepancies.

#### **R\_Movement negatively checked**

**Actor:** National Export application

**Location:** premises of the MSA of dispatch/export

the result of cross-checking was negative and the result of examination of goods led to refusal of export.

### **4.2.10 Messages**

- IE704:N\_REJ\_DAT generic refusal message
- IE801:C\_AAD\_VAL e-AAD
- IE815:N\_AAD\_SUB submitted draft of e-AAD
- IE839:C\_CUS\_REF refusal by Customs

## **4.3 Export - operation at office of export (UC2.43)**

### **4.3.1 Overview**

There are two concurrent options to process with an Excise consignment moving under suspension arrangements to be exported outside the European Community, namely by triggering:

- two consecutive uses cases, separating submission and export formalities; or
- a single use case covering local clearance at export.

This use case is the second step of the first option. It follows a standard submission (UC2.01 – Submission and registration of e-AAD) where the destination is for export (possibly through an intermediate change of destination with UC2.05 – Change of destination).

The e-AAD mentions the identity of the office of export. However, procedures may be undertaken at any Customs office of the Member State of export. A forwarding agent, registered as the consignee of the e-AAD, is appointed at the Customs office of export to process the operation and is supposed to submit the export Customs formalities. This does not preclude the consignor doing it himself, if the Customs office of export is located in the Member State of dispatch; in that case, the consignor is the consignee as well in the e-AAD.

If necessary, the consignor and the forwarding agent electronically exchange data to produce consistent records prior to submit the consignment to export.



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Upon request from the consignee (consignor or forwarding agent), the Customs officer updates the e-AAD so that it contains now the export MRN (Identity of the export SAD); if the place where the export procedure is submitted is not the same as initially announced, he changes the identity of the Customs office of export as well.

The Customs export formalities are separately completed at office of export or at any other place designated by the Customs office. In the following description, they are deemed to be supported by a national Customs application the "National Export Application" that is itself able to exchange information with ECS.

The EMCS application of the MSA of export performs cross-checking between the contents of the e-AAD and of the export data.

Where cross-checking returns non-conformance, it is up to the Customs officer to analyse the differences and to solve them in connection with the consignee. This cannot include any correction of the e-AAD.

In some cases, for instance if a physical control finds minor discrepancies or ascertains that quantities do not match with the description of the e-AAD, it is recommended that the Customs officer prepares a draft report of receipt that is locally stored, waiting for the exit message to come back. This must be considered a help outside the main business thread.

The confirmation that Customs export operation was positive is obtained either from the National Export Application or from the Customs officer.

If EMCS returned a positive answer and the Customs gave a positive answer as well, the export operation is accepted; else it is refused just as if it was refused by a standard consignee. In that latter case, the consignor has then to take the necessary steps such as ordering return of goods or changing the destination.

#### 4.3.2 Participants, motivations and commitments

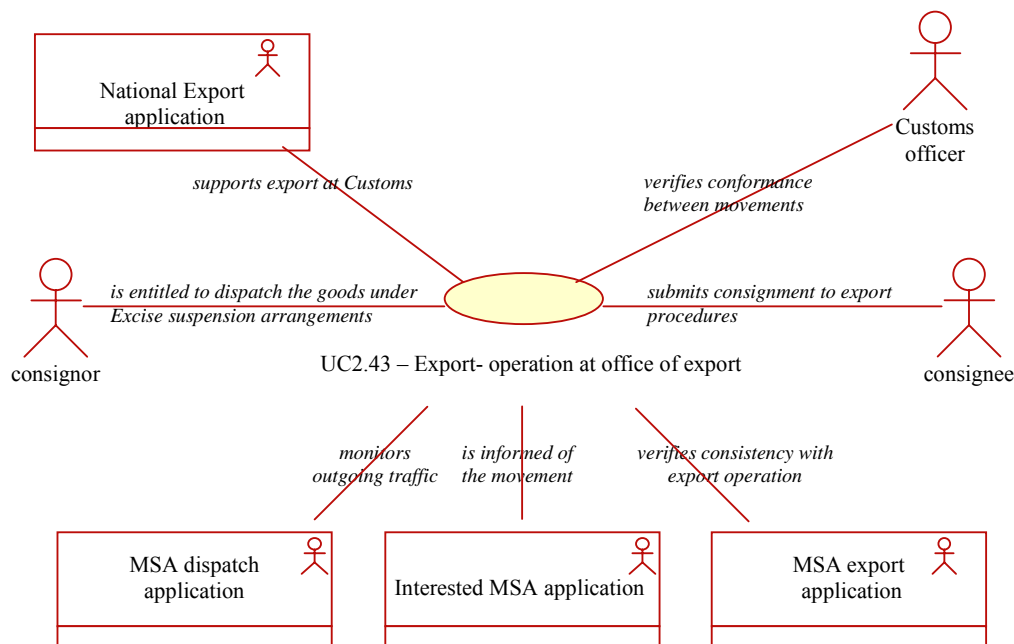


Figure 48 Participants of <UC2.43> Export - operation at office of export

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*Main actor*

- the consignee (consignor or forwarding agent)
  - *presents goods for export processing and the e-AAD for cross-checking at office of export*

*Other actors*

- the consignor
  - *is entitled to dispatch the goods under Excise suspension arrangements*
  - *is responsible for providing the information that constitutes the e-AAD*
  - *is informed of the results of the export operation*
- the Customs officer
  - *validates conformance of the submitted e-AAD with the export information*
- the MSA of dispatch
  - *monitors outgoing traffic*
  - *is responsible for forwarding information to the consignor*
- the interested MSA
  - *is informed of the movement*
- the MSA of export
  - *validates conformance of e-AAD and export information*
  - *communicates export information for update of the e-AAD*
- National Export Application
  - *is in charge of the electronic management of Customs export operations and of the communication with ECS.*

### 4.3.3 General conditions

**Trigger**

- a consignment moving under Excise duty suspension is submitted for export formalities at the Customs office of export

**Pre-conditions**

- a valid e-AAD exists ; it is intended for export and in *accepted* state

**Post-conditions**

- the Customs export procedure is ongoing between export clearance and exit confirmation
- the e-AAD is in *exporting* state

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#### 4.3.4 Process flow diagram

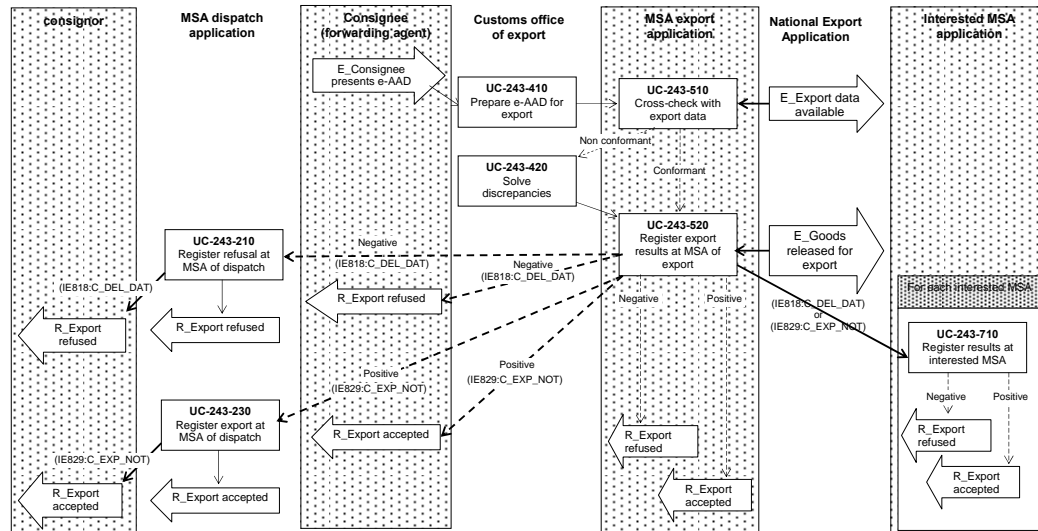


Figure 49 Export - operation at office of export – Process flow diagram

#### 4.3.5 Major events

<b>E_Consignee presents e-AAD</b>
<b>Actor:</b> consignee
<b>Location:</b> Customs office of export
The consignee (consignor or forwarding agent) presents the ARC and the MRN (or LRN) of the export movement to the Customs officer

<b>E_Goods released for export</b>
<b>Actor:</b> National Export Application (possibly Customs officer)
<b>Location:</b> Premises of the MSA of export (possibly office of export)
Either the National export application or the Customs officer established that the goods were released for export or not.

#### 4.3.6 Minor event

<b>E_Export data available</b>
<b>Actor:</b> National Export Application (possibly Customs officer)
<b>Location:</b> Premises of the MSA of export (possibly office of export)
The information relating to the export movement is available for cross-checking

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#### 4.3.7 Processes

<b>Prepare e-AAD for export</b>	<b>Process: UC-243-410</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of export	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> a valid e-AAD exists ; it is intended for export and in <i>accepted</i> state	
<b>Description:</b> <p>Upon a request of the consignee, the Customs officer enters the MRN (or LRN) of the export movement to be connected with the EMCS movement.</p> <p>Possibly, the Customs officer corrects the data relating to the actual Customs office of export.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD is under cross-checking against export data recorded by the National Customs application.</li> </ul>	

<b>Cross-check with export data</b>	<b>Process: UC-243-510</b>
<b>Actor:</b> MSA export application	
<b>Location:</b> MSA of export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> Customs export data are available	
<b>Description:</b> <p>The MSA export application consults the export data to verify that:</p> <ul style="list-style-type: none"> <li>the description of goods match between the two movements, namely: <ul style="list-style-type: none"> <li><i>there are the same numbers of sub-records in both documents;</i></li> <li><i>the CN codes are equivalent sub-record by sub-record;</i></li> <li><i>the quantities match sub-record by sub-record with the export data;</i></li> </ul> </li> </ul> <p>Note: if there is no automatic cross-checking possible with the National Export Application, the result of cross-checking is deemed unsatisfactory and the Customs officer goes directly to human examination (UC-243-420).</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>if the result of cross-checking was positive, the local state of the e-AAD is set to <i>accepted for export</i>; processing continues with UC-243-520;</li> <li>if the result of cross-checking was negative, the local state of the e-AAD is set to <i>under examination</i>; processing continues with UC-243-420.</li> </ul>	

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<b>Solve discrepancies</b>	<b>Process: UC-243-420</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of export	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The Customs officer examines the findings of cross checking and determines whether the discrepancies found are to be considered major or minor.</p> <p>At this stage, the Customs Officer is not allowed to change anything in the e-AAD. Ability, or necessity, to amend (Customs) export information to better reflect the actual situation is not in the scope of EMCS.</p> <p>During examination, it is possible for the Customs officer to prepare a draft of report of receipt containing observed discrepancies, possibly shortages, to be used as source data at confirmation of exit.</p> <p>The Customs Officer enters his conclusion; the MSA export application updates accordingly the local state either to <i>accepted for export</i> or to <i>rejected at export</i>.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the e-AAD is accepted for export or rejected at export;</li> <li>processing continues with UC-243-520 for confirmation by Customs procedures.</li> </ul>	

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Register export results at MSA of export	Process: UC-243-520
Actor: MSA export application	
Location: MSA of export	
Processing mode: Automatic	
Constraint: none	
<p><b>Description:</b></p> <p>If the local state is <i>accepted for export</i>:</p> <ul style="list-style-type: none"> <li>the MSA export application examines whether the release for export was granted;</li> <li>if this has already been done, or when it arrives, the MSA dispatch application examines its general result and determines whether export is finally accepted or rejected;</li> <li>if this answer is negative, the export operation is rejected;</li> <li>if this answer does not come back in a given time limit, the export operation is rejected.</li> </ul> <p>If export is rejected, the MSA export application:</p> <ul style="list-style-type: none"> <li>changes the state of the e-AAD to <i>refused</i> with the convenient reason;</li> <li>builds a report of receipt (IE818:C_DEL_DAT) reporting refusal at export including report of shortages or excesses and sends it to the Customs officer (hence to the consignee - forwarding agent), to the MSA of dispatch and to all interested MSAs;</li> </ul> <p>If export is accepted, the MSA export application:</p> <ul style="list-style-type: none"> <li>changes the state of the e-AAD to <i>exporting</i> with the complementary export information (in particular the export MRN and possibly the actual Customs office of export);</li> <li>builds a notification of accepted export message (IE829:C_EXP_NOT)</li> <li>and sends it to the Customs officer, (hence to the consignee - forwarding agent), to the MSA of dispatch and to all interested MSAs;</li> </ul> <p>Optionally, the MSA export application triggers Risk Assessment (UC2.14)</p> <p>Note: if the MSA of export is MSA of dispatch as well, the same application completes all actions described in UC-243-210 below.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>according to the success or failure of the operation, the consignment is either <i>exporting</i> or <i>refused</i>;</li> <li>the Customs officer, the forwarding agent, the other concerned economic operators and all concerned MSAs are informed of the success or failure of the operation;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

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<b>Register refusal at MSA of dispatch</b>	<b>Process: UC-243-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of a report of receipt (IE818:C_DEL_DAT) reporting refusal at export; the MSA dispatch application performs the following actions: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to “<i>refused</i>” with the reason conveyed by (IE818:C_DEL_DAT);</li> <li>• sends the report of receipt (IE818:C_DEL_DAT) to the consignor;</li> <li>• starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination;</li> <li>• optionally, triggers Risk Assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is <i>refused</i>.</li> <li>• the rejection at export has been notified to the concerned economic operators through (IE818:C_DEL_DAT);</li> <li>• the consignor is expected to submit a change of destination in a given limit date;</li> <li>• the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

<b>Register export at MSA of dispatch</b>	<b>Process: UC-243-230</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the notification of accepted export (IE829:C_EXP_NOT), the MSA dispatch application performs the following actions: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>exporting</i> with the complementary export information contained in (IE829:C_EXP_NOT) (in particular the export MRN and possibly the actual Customs office of export);</li> <li>• sends the notification of accepted export (IE829:C_EXP_NOT) to the consignor; the e-AAD will be discharged only after exit from the Community (see UC2.46 - Export - confirmation or cancellation of exit);</li> <li>• optionally, triggers Risk Assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is <i>exporting</i></li> <li>• confirmation of export has been notified to the concerned economic operators through (IE829:C_EXP_NOT);</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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Register results at interested MSA	Process: UC-243-710
<b>Actor:</b> interested MSA application	
<b>Location:</b> each interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The interested MSA application receives the notification of accepted export (IE829:C_EXP_NOT) or the report of receipt (IE818:C_DEL_DAT) that reports rejection at export. Optionally, the interested MSA application triggers risk assessment <b>Final situation:</b> <ul style="list-style-type: none"> <li>according to the message received, the state of the e-AAD is either <i>exporting</i> or <i>refused</i>;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

#### 4.3.8 Major result

R_Export accepted
<b>Actor:</b> consignor / MSA dispatch application / MSA export application
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>all partners are waiting for the confirmation or cancellation of exit (to come from ECS)</li> </ul>

#### 4.3.9 Minor result

R_Export refused
<b>Actor:</b> consignor / MSA dispatch application / MSA export application / Consignee (forwarding agent)
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.3.10 Messages

- IE818:C\_DEL\_DAT report of receipt
- IE829:C\_EXP\_NOT notification of accepted export



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## 4.4 Export - confirmation or cancellation of exit (UC2.46)

### 4.4.1 Overview

*After export procedures are completed (UC2.43-Export - operation at office of export or UC2.44-Local clearance at export), EMCS enters into a waiting state called exporting that can be unlocked only by a return from ECS or by an interruption of movement ordered by a MSA (UC3.05 – Interruption of a movement).*

*Customs procedures follow the movement of goods until ECS reports successful exit or rejection of exit (IE599).*

Upon successful exit, the application of the MSA of export analyses the information returned by ECS concerning the export operation and builds a report of receipt in conjunction with the possible draft report previously prepared (under UC2.43 - Export - operation at office of export).

Upon rejection, the application of the MSA of export builds a refusal of delivery notification.

In both cases, the MSA of export notifies all concerned MSAs, in particular the MSA of dispatch that forwards information to the consignor.

### 4.4.2 Participants, motivations and commitments

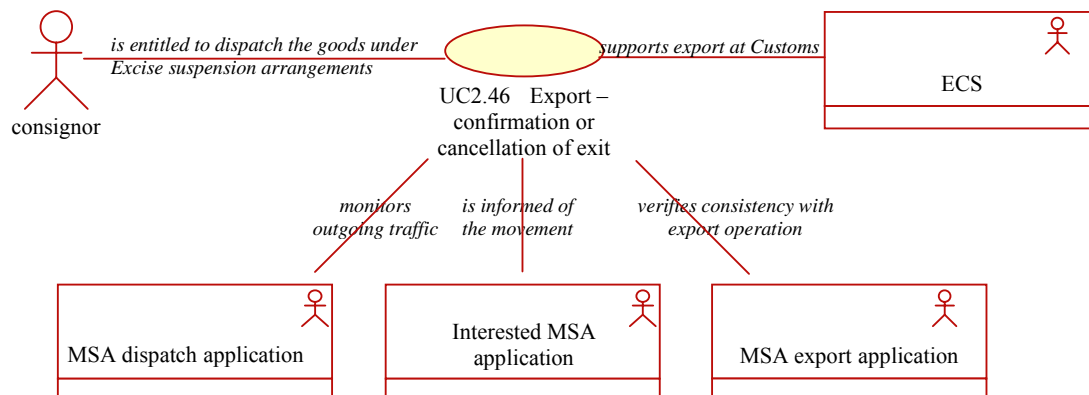


Figure 50 Participants of <UC2.46> Export - confirmation or cancellation of exit

#### Main actor

- ECS (Export Control System)
  - *returns results of the Customs processing*

#### Other actors

- the consignor
  - *is informed that the goods left the European Community or that exit has been cancelled*
  - *is responsible for further steps in case of cancellation*
- the MSA of dispatch application
  - *monitors outgoing traffic*

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- *is responsible for forwarding information to the consignor,*
- the MSA of export application
  - *receives the results of the export movement and forwards them to partners*
- the interested MSA application
  - *is informed of the movement*

#### 4.4.3 General conditions

##### Trigger

- ECS returns results of the export operation (IE599)

##### Pre-conditions

- the e-AAD is presently in *exporting* state

##### Post-conditions

- if exit was confirmed, the movement is discharged subject to further procedure in case of shortages or of offences; the e-AAD is in *delivered* state
- if exit was cancelled, the e-AAD is in *refused* state
- all concerned parties are informed

#### 4.4.4 Process flow diagram

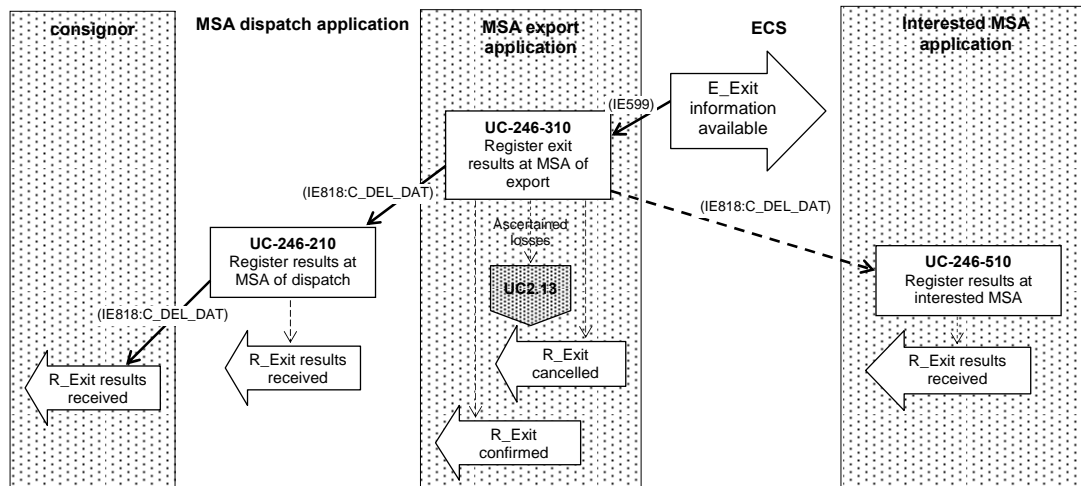


Figure 51 Export - confirmation or cancellation of exit – Process flow diagram

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#### 4.4.5 Major event

<b>E_Exit information available</b>
<b>Actor:</b> ECS
<b>Location:</b> MSA of export
ECS returned a message reporting the global result on exit of an export movement (IE599).

#### 4.4.6 Minor events

None

#### 4.4.7 Processes

<b>Register exit results at MSA of export</b>	<b>Process: UC-246-310</b>
<b>Actor:</b> MSA export application	
<b>Location:</b> MSA of export	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> the e-AAD is in <i>exporting</i> state; export operations are running under the control of the ECS application	
<p><b>Description:</b></p> <p>The MSA export application analyses the results sent back by ECS.</p> <p>It first determines the global conclusion: exit of goods was finally cancelled or confirmed.</p> <p>The MSA export application:</p> <p>If ECS reported refusal of exit of the exported goods:</p> <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>refused</i> with a reason derived from the contents of IE599 compared with the export information (in particular with the pre-report of receipt that possibly was prepared at export time);</li> <li>• builds a report of receipt (IE818:C_DEL_DAT) reporting refusal at exit from the refusal information;</li> </ul> <p>If ECS confirmed exit of the exported goods:</p> <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>delivered</i> with the complementary information derived from the contents of IE599 compared with the export information (in particular with the pre-report of receipt that possibly was prepared at export time);</li> <li>• builds a report of receipt (IE818:C_DEL_DAT) reporting exit of goods;</li> <li>• if shortages were ascertained according to the results of export and of exit, starts a timer (TIM_EXP) to expire at the limit date for explanations to come from the consignor (see "UC2.13 – Post-delivery processing" for the use of that timer);</li> </ul> <p>If all cases:</p> <ul style="list-style-type: none"> <li>• sends the report of receipt (IE818:C_DEL_DAT) to the Member State of dispatch and to all interested MSAs;</li> <li>• optionally, triggers risk assessment.</li> </ul> <p>Note: if the MSA of export is MSA of dispatch as well, the same application completes all actions described in UC-246-210 below.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• according to the information received from ECS, the consignment is either <i>delivered</i> or <i>refused</i>;</li> <li>• the MSA of dispatch and all interested MSAs are informed of the results of the exit operation;</li> <li>• the results of exit has been notified to the consignor;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

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<b>Register results at MSA of dispatch</b>	<b>Process: UC-246-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the report of receipt (IE818:C_DEL_DAT), the MSA dispatch application: If exit was accepted: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>delivered</i>;</li> <li>• if the timer associated with the e-AAD (TIM_AAD) has already expired at the limit date, resets the flag that has been raised at expiration time;</li> <li>• if the timer (TIM_AAD) associated with the e-AAD is still running, stops it;</li> </ul> If exit was refused: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>refused</i>;</li> <li>• starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination;</li> </ul> If all cases: <ul style="list-style-type: none"> <li>• forwards the report of receipt (IE818:C_DEL_DAT) to the consignor;</li> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• the confirmation or refusal of exit has been notified to the consignor through (IE818:C_DEL_DAT);</li> <li>• if exit was accepted and subject to payment of duties on possible shortages, the movement is considered discharged;</li> <li>• if exit was refused, the consignor is expected to submit a change of destination in a given limit date;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

<b>Register results at interested MSA</b>	<b>Process: UC-246-510</b>
<b>Actor:</b> interested MSA application	
<b>Location:</b> premises of each interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The interested MSA application receives the report of receipt (IE818:C_DEL_DAT). <ul style="list-style-type: none"> <li>• optionally, the interested MSA application triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• according to the message received, the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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#### 4.4.8 Major results

<b>R_Exit confirmed</b>
<b>Actor:</b> MSA export application
<b>Location:</b> premises of the MSA of export
<ul style="list-style-type: none"> <li>the e-AAD is in <i>delivered</i> state</li> <li>the movement is discharged, subject to payment of duties on declared shortages and/or to the results of possible further enquiries that would ascertain irregularities on which the financial responsibility of the guarantor would be engaged.</li> </ul>

<b>R_Exit cancelled</b>
<b>Actor:</b> MSA export application
<b>Location:</b> premises of the MSA of export
<ul style="list-style-type: none"> <li>the e-AAD is in <i>refused</i> state</li> <li>all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.4.9 Minor result

<b>R_Exit results received</b>
<b>Actor:</b> Consignor / MSA dispatch application / interested MSA application
<b>Location:</b> all
<ul style="list-style-type: none"> <li>the e-AAD is either in <i>delivered</i> or in <i>refused</i> state</li> <li>if the e-AAD is delivered, the movement is discharged, subject to payment of duties on declared shortages if found relevant;</li> <li>if the e-AAD is refused, all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.4.10 Messages

- IE818:C\_DEL\_DAT report of receipt

### 4.5 Placement under transit (T2) procedure (with NCTS) (UC2.48)

#### 4.5.1 Overview

An Excise movement under duty suspension intended for placement under any other Customs procedure than export is discharged at the office of placement by the competent Customs office that issues the report of receipt.

This use case specifically addresses the case of a placement under transit (T2) with support of NCTS.

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The e-AAD mentions the identity of the office of placement. However, procedures may be undertaken at any Customs office of the Member State of placement. A forwarding agent, registered as the consignee of the e-AAD, is appointed at the Customs office of placement to submit the operation and is supposed to submit the Customs placement formalities, possibly including submission of the NCTS data.

Upon request from the consignee (forwarding agent), the Customs officer updates the e-AAD so that it contains now the transit MRN; if the place where the placement procedure is submitted is not the same as initially announced, he changes the identity of the Customs office of placement as well.

If necessary, the Excise consignor and the forwarding agent electronically exchange data to produce consistent records prior to submit the consignment to placement under transit.

The EMCS application of the MSA of placement performs cross-checking between the contents of the e-AAD and the transit data.

Where cross-checking returns non-conformance, it is up to the Customs officer to analyse the differences and to solve them in connection with the consignee. This cannot include any correction of the e-AAD but only acceptance despite of minor discrepancies or rejection due to major discrepancies.

The Customs placement formalities are separately completed at office of placement or at any other place designated by the Customs office; they are deemed to be supported by NCTS.

When release of goods for transit is confirmed, the MSA placement application prepares a report of receipt that is sent back to the MSA destination application that processes the EMCS discharge.

#### 4.5.2 Participants, motivations and commitments

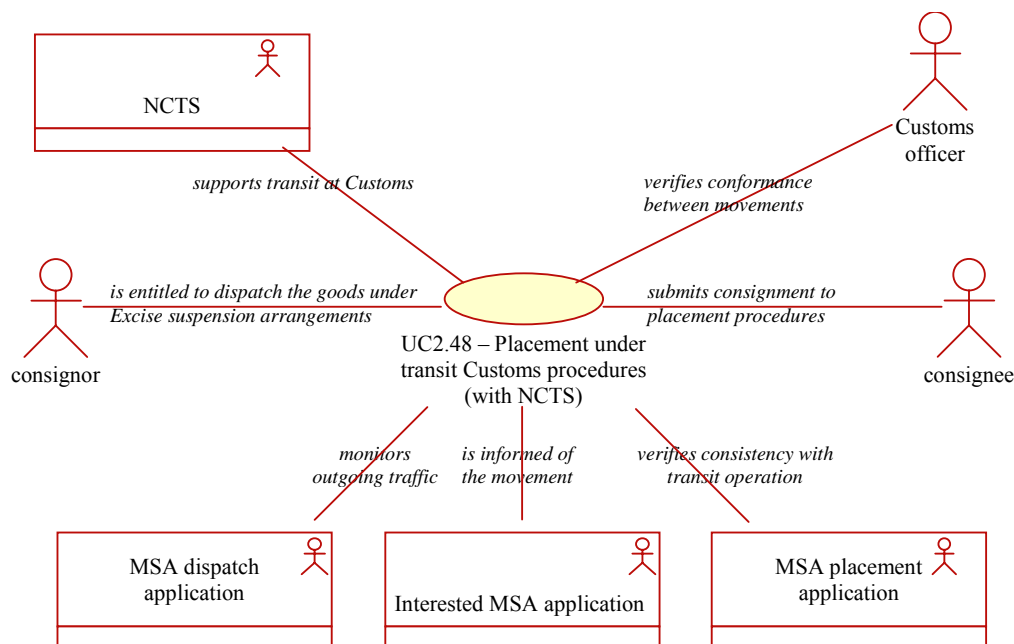


Figure 52 Participants of <UC2.48> Placement under transit (T2) procedure (with NCTS)

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*Main actor*

- the consignee (forwarding agent)
  - *is delegated to present goods for placement under transit procedure and the e-AAD for cross-checking at office of placement*

*Other actors*

- the consignor
  - *is entitled to dispatch the goods under Excise suspension arrangements*
  - *is responsible for providing the information that constitutes the e-AAD*
  - *is informed of the results of the placement operation*
- the Customs officer at office of placement
  - *validates conformance of the submitted e-AAD with the transit information*
- the MSA dispatch application
  - *monitors outgoing traffic*
  - *is responsible for forwarding information to the consignor*
- the interested MSA application
  - *is informed of the movement*
- the MSA placement application
  - *communicates placement information for update of the e-AAD*
- NCTS (New Computerised Transit System)
  - *is in charge of the electronic management of transit movements*

### 4.5.3 General conditions

**Trigger**

- a consignment moving under Excise duty suspension is submitted for placement under transit (T2) procedure

**Pre-conditions**

- a valid e-AAD exists ; it is intended for placement under transit and in *accepted* state
- the transit declaration has been submitted and is under processing by the Customs Administration

**Post-conditions**

- the goods are now moving under transit procedure
- if placement was confirmed, the e-AAD is in *delivered* state and the EMCS movement is discharged, subject to further procedure in case of shortages or of offences
- if placement was rejected, the e-AAD is in *refused* state
- all concerned parties are informed

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#### 4.5.4 Process flow diagram

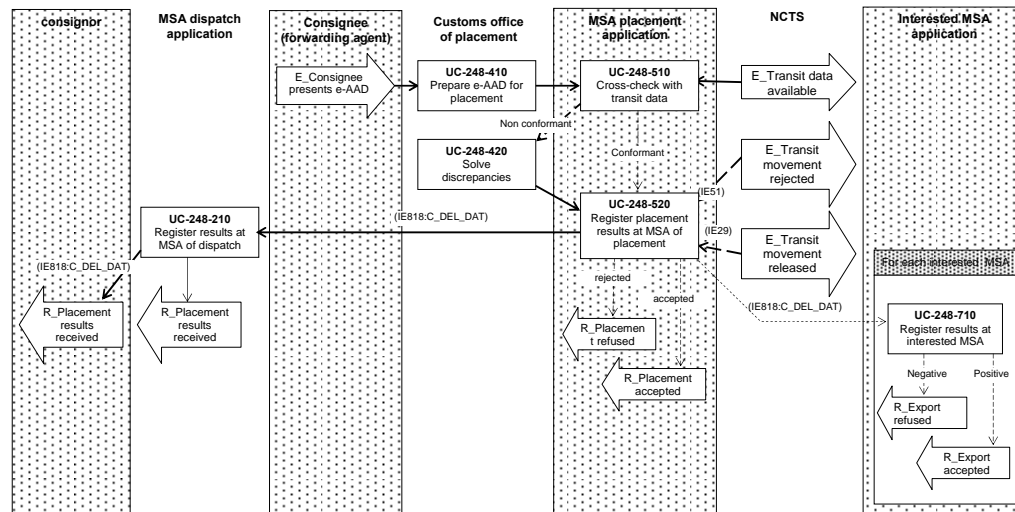


Figure 53 Placement under transit Customs procedures (with NCTS) – Process flow diagram

#### 4.5.5 Major events

##### E\_Consignee presents e-AAD

**Actor:** consignee

**Location:** Customs office of departure

the consignee (forwarding agent) presents the ARC of the e-AAD and the MRN (or LRN) of the transit movement to the Customs officer

##### E\_Transit movement rejected

**Actor:** NCTS

**Location:** premises of the MSA of placement

NCTS returned IE51, stating that the transit movement finally was rejected

##### E\_Transit movement released

**Actor:** NCTS

**Location:** premises of the MSA of placement

NCTS returned IE29, stating that the transit movement finally was released



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#### 4.5.6 Minor event

<b>E_Transit data available</b>
<b>Actor:</b> NCTS
<b>Location:</b> premises of the MSA of placement
the information relating to the transit movement is available for cross-checking

#### 4.5.7 Processes

<b>Prepare e-AAD for placement</b>	<b>Process: UC-248-410</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of placement	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> a valid e-AAD exists, is intended for placement under transit and in <i>accepted</i> state; the transit declaration has been submitted and is under processing by the Customs Administration	
<b>Description:</b> <p>Upon a request of the consignee, the Customs officer enters the MRN of the transit movement to be connected with the EMCS movement.</p> <p>Possibly, the Customs officer corrects the data relating to the actual Customs office of placement.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the e-AAD is under cross-checking against transit data recorded under NCTS.</li> </ul>	

<b>Cross-check with transit data</b>	<b>Process: UC-248-510</b>
<b>Actor:</b> MSA placement application	
<b>Location:</b> premises of the MSA of placement	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> NCTS is available	
<b>Description:</b> <p>The MSA placement application consults NCTS data to verify that:</p> <ul style="list-style-type: none"> <li>the description of goods match between the two movements, namely: <ul style="list-style-type: none"> <li><i>there are the same numbers of sub-records in both documents;</i></li> <li><i>the product codes are equivalent sub-record by sub-record, according to the CN codes;</i></li> <li><i>the quantities match sub-record by sub-record with the net weight given in the transit data (necessitates that NCTS uses the net weight field to store the Excise quantities);</i></li> </ul> </li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>if the result of cross-checking was positive, the local state of the e-AAD is set to “<i>accepted for transit</i>”; processing continues with UC-248-520;</li> <li>if the result of cross-checking was negative, the local state of the e-AAD is set to “<i>under examination</i>”; processing continues with UC-248-420.</li> </ul>	

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<b>Solve discrepancies</b>	<b>Process: UC-248-420</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of placement	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The Customs officer examines the findings of cross checking and determines whether the discrepancies found are to be considered major or minor.</p> <p>At this stage, the Customs Officer is not allowed to change anything in the e-AAD. Ability, or necessity, to change (Customs) transit information to better reflect the actual situation is not in the scope of EMCS.</p> <p>During examination, it is possible for the Customs officer to prepare a draft report of receipt containing observed discrepancies, possibly shortages, to be used at confirmation of release for transit.</p> <p>The Customs Officer enters his conclusion; the MSA placement application updates accordingly the local state either to <i>accepted for transit</i> or to <i>rejected by transit</i>.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the e-AAD is accepted or rejected for transit;</li> <li>• processing continues with UC-248-520 for confirmation by Customs procedures.</li> </ul>	

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<b>Register placement results at MSA of placement</b>	<b>Process: UC-248-520</b>
<b>Actor:</b> MSA placement application	
<b>Location:</b> premises of the MSA of placement	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>If the local state is accepted for transit:</p> <ul style="list-style-type: none"> <li>the MSA placement application examines whether NCTS returned the release for transit message (IE29) or the no release for transit message (IE51).</li> <li>where IE51 or IE29 already came back, or when it arrives, the MSA placement application examines its general result and determines whether placement under transit is finally accepted or rejected;</li> <li>if IE51 or IE29 does not come back in due time (for any reason), the placement operation is rejected.</li> </ul> <p>The MSA placement application:</p> <p>If placement is rejected:</p> <ul style="list-style-type: none"> <li>changes the status of the e-AAD to <i>refused</i> with a reason derived from the contents of IE51;</li> <li>builds a report of receipt (IE818:C_DEL_DAT) reporting rejection of placement from the refusal information;</li> </ul> <p>If placement is accepted:</p> <ul style="list-style-type: none"> <li>changes the status of the e-AAD to <i>delivered</i> with the complementary information derived from the contents of IE29;</li> <li>builds a report of receipt (IE818:C_DEL_DAT) reporting acceptance of placement including the possible report of shortages and excesses;</li> <li>if shortages were ascertained according to the results of placement, starts a timer (TIM_EXP) to expire at the limit date for explanations to come from the consignor (see "UC2.13 – Post-delivery processing" for the usage of that timer);</li> </ul> <p>In all cases:</p> <ul style="list-style-type: none"> <li>sends the report of receipt (IE818:C_DEL_DAT) to the Member State of dispatch and to all interested MSAs;</li> <li>optionally, triggers risk assessment.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>according to the success or failure of the operation, the consignment is either <i>delivered</i> or <i>refused</i>;</li> <li>the MSA of dispatch and all interested MSAs are informed of the success or failure of the placement operation;</li> <li>the results of placement have been notified to the consignor;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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<b>Register results at MSA of dispatch</b>	<b>Process: UC-248-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the report of receipt (IE818:C_DEL_DAT), the MSA dispatch application: If placement was accepted: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>delivered</i>;</li> <li>• if the timer associated with the e-AAD (TIM_AAD) has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• if the timer (TIM_AAD) associated with the e-AAD is still running, stops it;</li> </ul> If placement was refused: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>refused</i>;</li> <li>• starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination;</li> </ul> In all cases: <ul style="list-style-type: none"> <li>• forwards the report of receipt (IE818:C_DEL_DAT) to the consignor;</li> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• the confirmation or refusal of placement has been notified to the consignor through (IE818:C_DEL_DAT);</li> <li>• if placement was accepted and subject to payment of duties on possible shortages, the movement is considered discharged;</li> <li>• if placement was refused, the consignor is expected to submit a change of destination in a given limit date;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

<b>Register results at interested MSA</b>	<b>Process: UC-248-710</b>
<b>Actor:</b> Interested MSA application	
<b>Location:</b> premises of each interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The interested MSA application receives the report of receipt (IE818:C_DEL_DAT). <ul style="list-style-type: none"> <li>• optionally, the interested MSA application triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• according to the message received, the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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#### 4.5.8 Major results

<b>R_Placement accepted</b>
<b>Actor:</b> MSA placement application
<b>Location:</b> premises of the MSA of placement
<ul style="list-style-type: none"> <li>the e-AAD is in <i>delivered</i> state;</li> <li>the movement is discharged, subject to payment of duties on declared shortages and/or to the results of possible further enquiries that would ascertain irregularities on which the financial responsibility of the guarantor would be engaged.</li> </ul>

<b>R_Placement refused</b>
<b>Actor:</b> MSA placement application
<b>Location:</b> premises of the MSA of placement
<ul style="list-style-type: none"> <li>the e-AAD is in <i>refused</i> state;</li> <li>all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.5.9 Minor result

<b>R_Placement results received</b>
<b>Actor:</b> MSA dispatch application / interested MSA application / consignor
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>the e-AAD is either in <i>delivered</i> or in <i>refused</i> state;</li> <li>if the e-AAD is delivered, the movement is discharged, subject to payment of duties on declared shortages if found relevant;</li> <li>if the e-AAD is refused, all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.5.10 Messages

- IE818:C\_DEL\_DAT report of receipt

### 4.6 Placement under other Customs procedure (without NCTS) (UC2.49)

#### 4.6.1 Overview

An Excise movement under duty suspension intended for placement under any other Customs procedure than export is discharged at the office of placement by the competent Customs office that issues the report of receipt.

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This use case specifically addresses the case of a placement under any Customs procedure without support of any computerised system; except for fallback cases, this excludes placement under transit that is supposed to use NCTS.

The e-AAD mentions the identity of the office of placement. However, procedures may be undertaken at any Customs office of the Member State of placement. A forwarding agent, registered as the consignee of the e-AAD, is appointed at the Customs office of placement to submit the operation and is supposed to submit the Customs placement formalities.

Upon request from the consignee (forwarding agent), the Customs officer updates the e-AAD so that it contains now the reference of the Customs declaration; if the place where the placement procedure is submitted is not the same as initially announced, he changes the identity of the Customs office of placement as well.

If necessary, the Excise consignor and the forwarding agent electronically exchange data to produce consistent records prior to submit the consignment to placement under Customs procedures

The Customs officer compares the contents of the e-AAD and of the Customs declaration to analyse the differences and to solve them in connection with the consignee. This cannot include any correction of the e-AAD but only acceptance despite of minor discrepancies or rejection due to major discrepancies.

The Customs placement formalities are separately completed at office of placement or at any other place designated by the Customs office.

When release of goods for the considered Customs procedure is confirmed, the Customs officer at placement prepares a report of receipt and submits it to EMCS.

*Also, this use case is the fallback solution for UC2.48 – Placement under transit (T2) procedure (with NCTS) in the case where NCTS is presently reverted to paper.*

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## 4.6.2 Participants, motivations and commitments

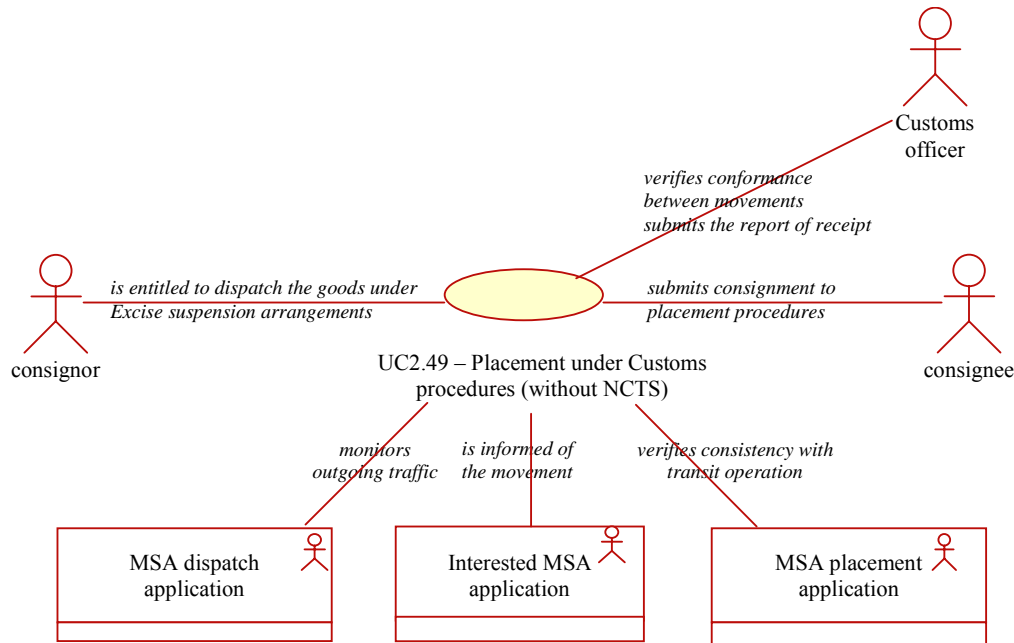


Figure 54 Participants of <UC2.49> Placement under Customs procedures (without NCTS)

### Main actor

- the consignee (forwarding agent)
  - is delegated to present goods for placement under Customs procedure and the e-AAD for cross-checking at office of placement*

### Other actors

- the consignor
  - is entitled to dispatch the goods under Excise suspension arrangements*
  - is responsible for providing the information that constitutes the e-AAD*
  - is informed of the results of the placement operation*
- the Customs officer at office of placement
  - validates conformance of the submitted e-AAD with the Customs movement data*
- the MSA dispatch application
  - monitors outgoing traffic*
  - is responsible for forwarding information to the consignor*
- the interested MSA application
  - is informed of the movement*
- the MSA placement application
  - communicates placement information for update of the e-AAD*

## 4.6.3 General conditions

### Trigger

- a consignment moving under Excise duty suspension is submitted for placement

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under Customs procedure

#### Pre-conditions

- a valid e-AAD exists; it is intended for placement under Customs procedures and in *accepted* state
- the Customs declaration has been submitted to the Customs Administration

#### Post-conditions

- the goods are now placed under the declared Customs procedure
- the e-AAD is in *delivered* state and the EMCS movement is discharged, subject to further procedure in case of shortages or of offences
- if placement was rejected, the e-AAD is in *refused* state
- all concerned parties are informed

#### 4.6.4 Process flow diagram

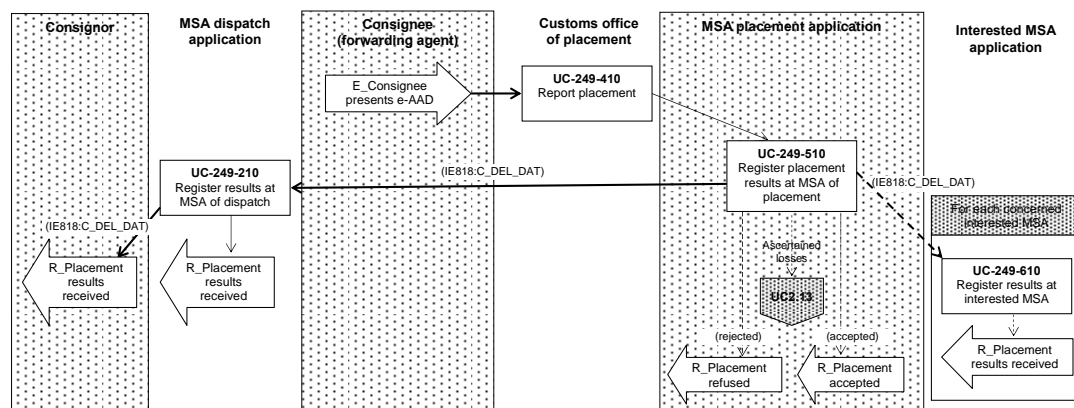


Figure 55 Placement under Customs procedures (without NCTS) – Process flow diagram

#### 4.6.5 Major event

<b>E_Consignee presents e-AAD</b>
<b>Actor:</b> consignee
<b>Location:</b> Customs office of placement
the consignee (forwarding agent) presents the ARC of the e-AAD and the reference of the Customs declaration to the Customs officer

#### 4.6.6 Minor event

None



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#### 4.6.7 Processes

<b>Report placement</b>	<b>Process: UC-249-410</b>
<b>Actor:</b> Customs officer	
<b>Location:</b> Customs office of placement	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> a valid e-AAD exists, is intended for placement under Customs procedures and in <i>accepted</i> state; the Customs declaration has been submitted to the Customs Administration	
<p><b>Description:</b></p> <p>Upon a request of the consignee, the Customs officer enters the reference of the Customs operation to be connected with the EMCS movement and possibly the data relating to the actual Customs office of placement. The Customs Officer is not allowed to change anything else in the e-AAD.</p> <p>The Customs officer verifies consistency of both e-AAD and Customs declaration and determines whether the discrepancies found are to be considered major or minor.</p> <p>Ability, or necessity, to change Customs information to better reflect the actual situation is not in the scope of EMCS.</p> <p>During examination, the Customs officer prepares either:</p> <ul style="list-style-type: none"> <li>• a draft of report of receipt containing observed discrepancies, possibly shortages; or</li> <li>• a draft of refusal of delivery containing the reason(s) for refusal.</li> </ul> <p>He submits the prepared record to the application of the MSA of placement.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the results are under processing by the MSA placement application.</li> </ul>	

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Register placement results at MSA of placement	Process: UC-249-510
<b>Actor:</b> MSA placement application	
<b>Location:</b> premises of the MSA of placement	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The MSA placement application:</p> <p>If the Customs officer refused the placement operation:</p> <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>refused</i> with the reason given by the Customs officer;</li> <li>• builds a report of receipt (IE818:C_DEL_DAT) reporting rejection of placement from the refusal information;</li> </ul> <p>If the Customs officer completed the placement operation:</p> <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>delivered</i> with the complementary information given by the Customs officer;</li> <li>• builds a report of receipt (IE818:C_DEL_DAT) reporting acceptance of placement including the possible report of shortages and excesses;</li> <li>• if shortages were ascertained according to the results of placement, starts a timer (TIM_EXP) to expire at the limit date for explanations to come from the consignor (see "UC2.13 – Post-delivery processing" for the usage of that timer);</li> </ul> <p>In all cases:</p> <ul style="list-style-type: none"> <li>• sends the report of receipt (IE818:C_DEL_DAT) to the Member State of dispatch and to all interested MSAs;</li> <li>• optionally, triggers risk assessment.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• according to the success or failure of the operation, the consignment is either <i>delivered</i> or <i>refused</i>;</li> <li>• the MSA of dispatch and all interested MSAs are informed of the success or failure of the placement operation;</li> <li>• the results of placement have been notified to the consignor;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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<b>Register results at MSA of dispatch</b>	<b>Process: UC-249-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the report of receipt (IE818:C_DEL_DAT), the MSA dispatch application: If placement was accepted: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>delivered</i>;</li> <li>• if the timer associated with the e-AAD (TIM_AAD) has already expired at the limit date, resets the flag that has been raised locally at expiration time;</li> <li>• if the timer (TIM_AAD) associated with the e-AAD is still running, stops it;</li> </ul> If placement was refused: <ul style="list-style-type: none"> <li>• changes the status of the e-AAD to <i>refused</i>;</li> <li>• starts a timer (TIM_CHS) to expire at limit date for submission of a change of destination;</li> </ul> In all cases: <ul style="list-style-type: none"> <li>• forwards the report of receipt (IE818:C_DEL_DAT) to the consignor;</li> <li>• optionally, triggers risk assessment.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the state of e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• the confirmation or refusal of placement has been notified to the concerned economic operators through (IE818:C_DEL_DAT);</li> <li>• if placement was accepted and subject to payment of duties on possible shortages, the movement is considered discharged;</li> <li>• if placement was refused, the consignor is expected to submit a change of destination in a given limit date;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14)</li> </ul>	

<b>Register results at interested MSA</b>	<b>Process: UC-249-610</b>
<b>Actor:</b> interested MSA application	
<b>Location:</b> premises of each interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The interested MSA application receives the report of receipt (IE818:C_DEL_DAT). <ul style="list-style-type: none"> <li>• optionally, the interested MSA application triggers risk assessment (UC2.14).</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• according to the message received, the state of the e-AAD is either <i>delivered</i> or <i>refused</i>;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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#### 4.6.8 Major results

<b>R_Placement accepted</b>
<b>Actor:</b> MSA placement application
<b>Location:</b> premises of the MSA of placement
<ul style="list-style-type: none"> <li>the e-AAD is in <i>delivered</i> state;</li> <li>the movement is discharged, subject to payment of duties on declared shortages and/or to the results of possible further enquiries that would ascertain irregularities on which the financial responsibility of the guarantor would be engaged.</li> </ul>

<b>R_Placement refused</b>
<b>Actor:</b> MSA placement application
<b>Location:</b> premises of the MSA of placement
<ul style="list-style-type: none"> <li>the e-AAD is in <i>refused</i> state;</li> <li>all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.6.9 Minor result

<b>R_Placement results received</b>
<b>Actor:</b> MSA dispatch application / interested MSA application / consignor
<b>Location:</b> premises of each partner
<ul style="list-style-type: none"> <li>the e-AAD is either in <i>delivered</i> or in <i>refused</i> state;</li> <li>if the e-AAD is delivered, the movement is discharged, subject to payment of duties on declared shortages if found relevant;</li> <li>if the e-AAD is refused, all partners are waiting for the consignor submitting the convenient operation such as (for instance) a change of destination to order return of goods or storage in a tax warehouse.</li> </ul>

#### 4.6.10 Messages

- IE818:C\_DEL\_DAT report of receipt

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## 5 State-transition diagrams

### 5.1 Temporary authorisation

If found relevant, the state-transition diagrams concerning a temporary authorisation are under the full control of the concerned Member States.

### 5.2 e-AAD

The following state-transition diagrams summarise the states that an e-AAD may take during its life cycle; in addition, they are completed by the additional diagrams to be found in Section IV to cover the interruption of the movement (transitions to the *stopped* state).

#### 5.2.1 Standard circuit

- MSA of Dispatch

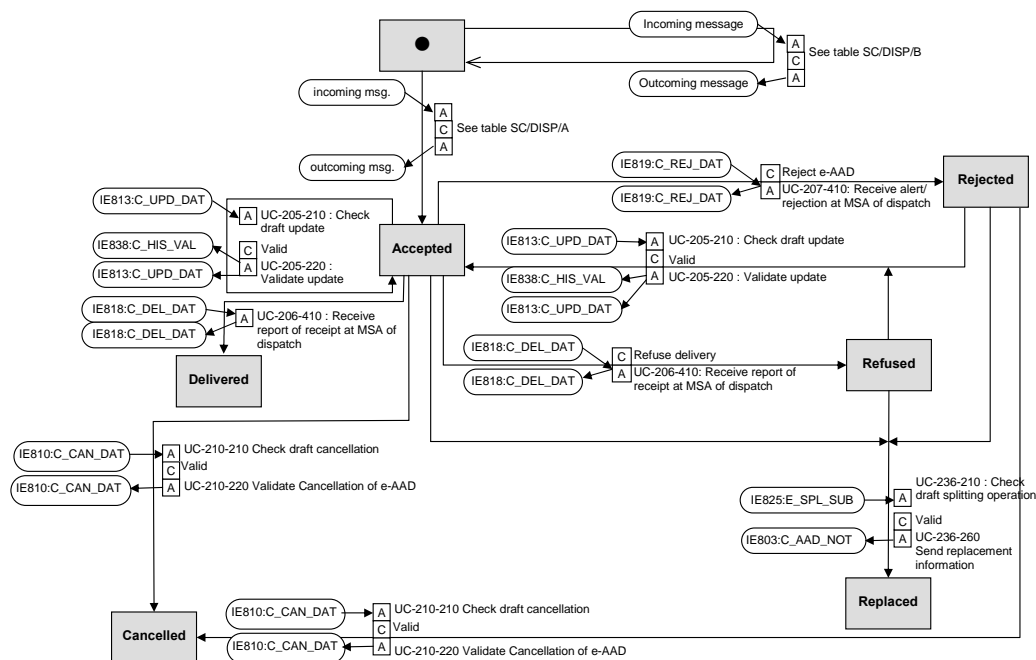


Figure STD 1 e-AAD - MSA of dispatch

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<b>STATE-TRANSITION DIAGRAMS</b>	

State	Description
•	Standard start state.
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Replaced	The e-AAD has been replaced upon splitting. It is not usable any more and is kept for history purpose.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Delivered	The goods are delivered and accepted by the consignee.

EBP	condition	Incoming message	Outgoing message	Comments
UC-201-210 / UC-201-220	valid	IE815:N_AAD_SUB	IE801:C_AAD_VAL	submission
UC-236-210 / UC-236-240	valid	IE825:E_SPL_SUB	IE801:C_AAD_VAL IE838:C_HIS_VAL	splitting

*Table SC/DISP/A: Creation of an e-AAD at MSA of dispatch (transitions start-accepted)*

EBP	condition	Incoming message	Outgoing message	Comments
UC-201-210	Invalid e-AAD	IE815:N_AAD_SUB	IE704:N_REJ_DAT	checked invalid
UC-236-210	Invalid splitting operation	IE825:E_SPL_SUB	IE704:N_REJ_DAT	checked invalid

*Table SC/DISP/B: Rejection of an e-AAD at MSA of dispatch (transition start-start)*

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• **MSA of Destination**

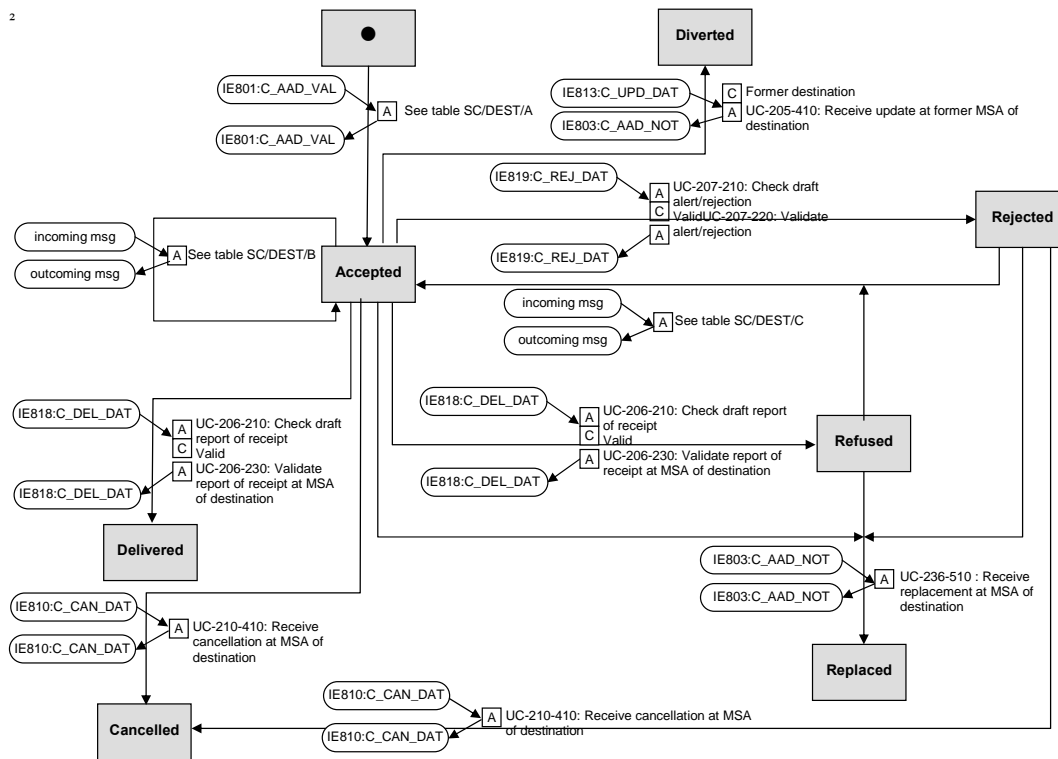


Figure STD 2 e-AAD - MSA of destination

State	Description
•	Standard start state.
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Replaced	The e-AAD has been replaced upon splitting. It is not usable any more and is kept for history purpose.
Diverted	The destination of the e-AAD has been changed; this is the final state at former MSA of destination.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Delivered	The goods are delivered and accepted by the consignee.

EBP	condition	Incoming message	Outgoing message	Comments
UC-201-410		IE801:C_AAD_VAL	IE801:C_AAD_VAL	submission
UC-236-410		IE838:C_HIS_VAL	IE801:C_AAD_VAL	splitting

Table SC/DEST/A: Creation of an e-AAD at MSA of destination (transitions start-accepted)

<b>DG TAXUD – EXCISE COMPUTERISATION PROJECT</b>	<b>REF: ECP1-ESS-FESS-S.II</b>
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EBP	condition	Incoming message	Outgoing message	Comments
UC-205-510		IE838:C_HIS_VAL	IE801:C_AAD_VAL	new MSA destination application
UC-205-610		IE813:C_UPD_DAT	IE801:C_AAD_VAL IE813:C_UPD_DAT IE803:C_AAD_NOT	unchanged MSA destination application

*Table SC/DEST/B: Change of destination of an e-AAD at MSA of destination (transitions accepted-accepted)*

EBP	condition	Incoming message	Outgoing message	Comments
UC-205-510		IE838:C_HIS_VAL	IE801:C_AAD_VAL	new MSA destination application
UC-205-610		IE813:C_UPD_DAT	IE801:C_AAD_VAL IE813:C_UPD_DAT IE803:C_AAD_NOT	unchanged MSA destination application

*Table SC/DEST/C: Change of destination of an e-AAD at MSA of destination (transitions refused-accepted)*

- **Interested MSA**

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.

## 5.2.2 Import – submission of the e-AAD

The following diagrams are specific to processing of the submission of import consignments, if necessary with the assistance of a Customs office. From the Accepted state, the general STD applies.



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### • MSA of Import

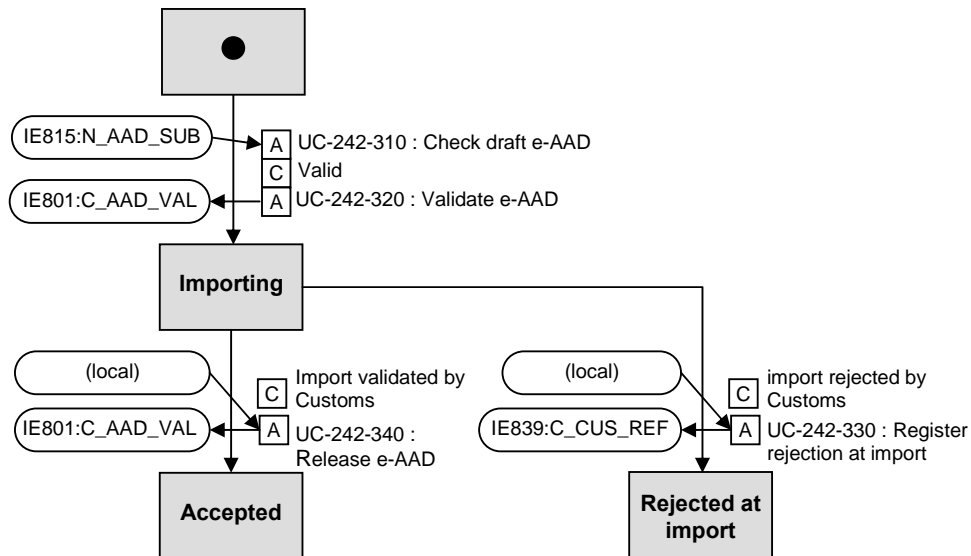


Figure STD 3 Import - MSA of import

State	Description
•	Standard start state.
Importing	Valid e-AAD waiting for the result of the import operation before the goods may leave the customs office.
Accepted	The e-AAD is available to all concerned direct partners.
Rejected at import	The connection between the data import and the e-AAD has been rejected.

### • MSA of Destination

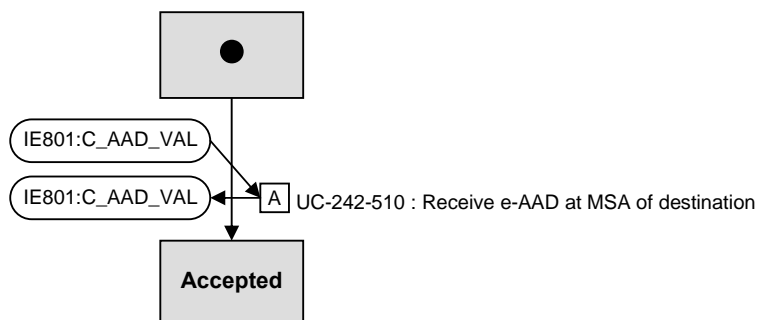


Figure STD 4 Import - MSA of destination

State	Description
•	Standard start state.
Accepted	The e-AAD is available to all concerned direct partners.

### • Interested MSA

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.

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### 5.2.3 Export – submission through standard procedure

The following diagrams are specific to processing of the export/exit procedures where the submission was made following the standard procedure. It takes the e-AAD in Accepted state and leaves it in Delivered or Refused state. In that latter case, the life cycle continues following the standard STD.

- **MSA of Dispatch**

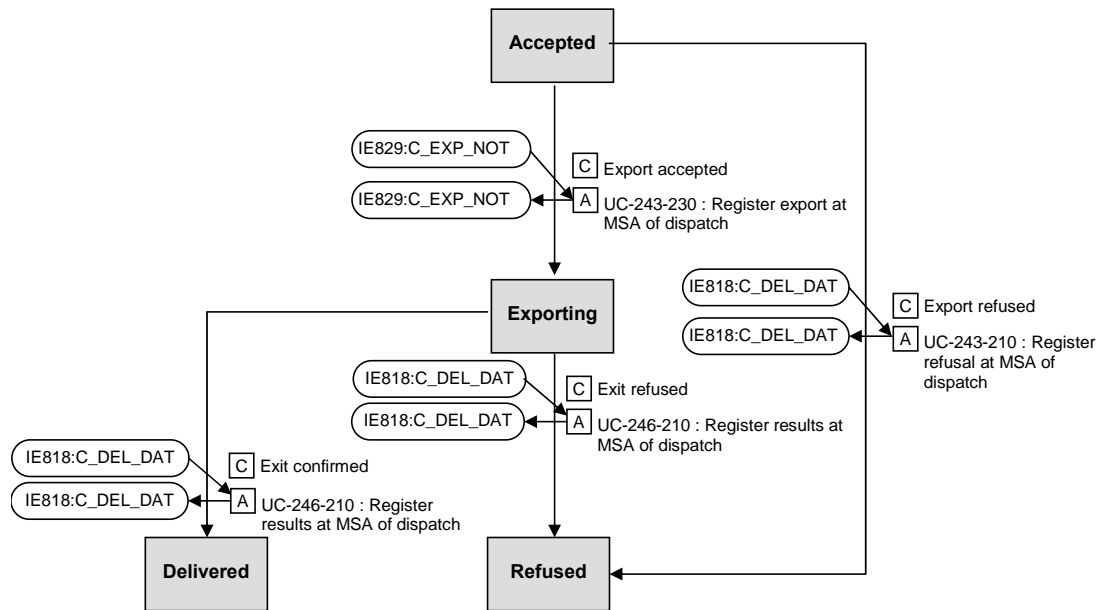


Figure STD 5 Export (standard submission) - MSA of dispatch

State	Description
Accepted	The e-AAD is available to all concerned direct partners.
Exporting	The goods are under the control of the export procedure and the e-AAD is waiting for confirmation or cancellation of export.
Refused	Due to irregularities, the movement is stopped either during export formalities or reported by ECS.
Delivered	The goods are delivered and accepted by the consignee.

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### • MSA of Export

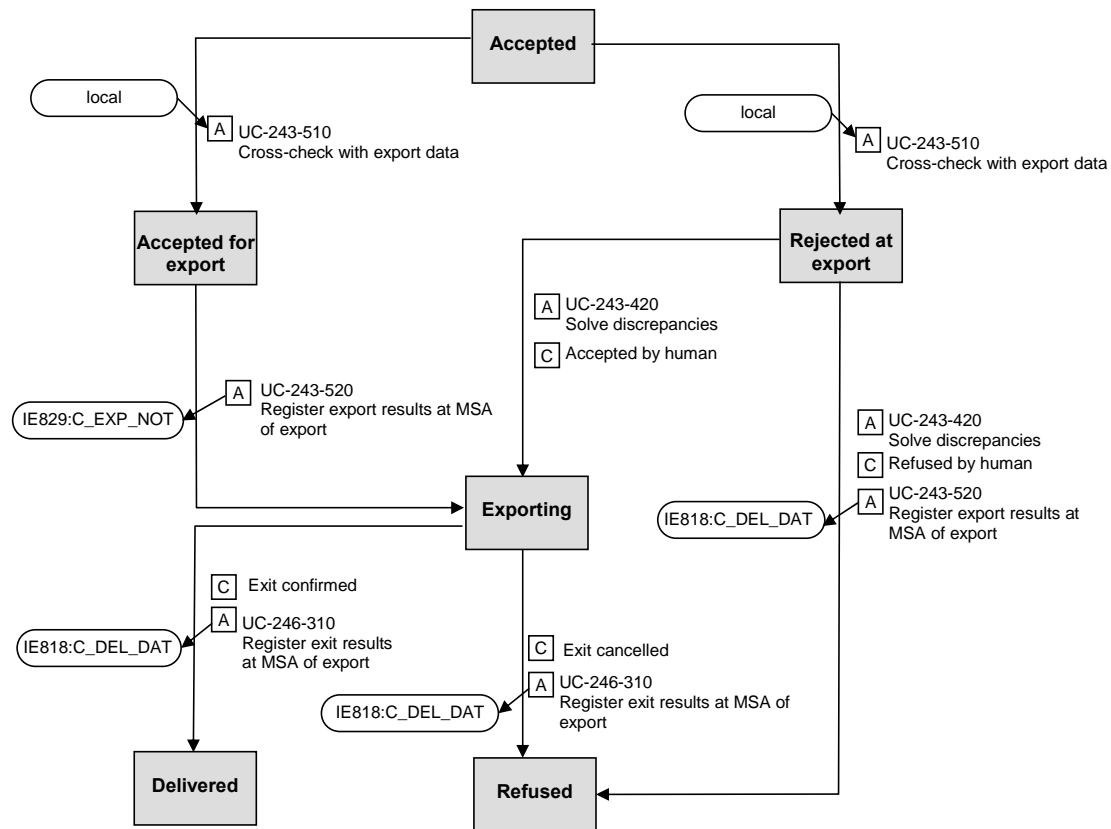


Figure STD 6 Export (standard submission) - MSA of export

State	Description
Accepted	The e-AAD is available to all concerned direct partners.
Accepted for export	The result of cross-checking of e-AAD with the national export application was positive (local state)
Rejected at export	The result of cross-checking of e-AAD with the national export application was negative (local state)
Exporting	The goods are under the control of the export procedure and the e-AAD is waiting for confirmation or cancellation of export.
Refused	Due to irregularities, the movement is stopped either during export formalities or reported by the national export application.
Delivered	The goods are delivered and accepted by the consignee.

### • Interested MSA

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.

## 5.2.4 Local clearance at export

The following diagrams are specific to processing of the whole life cycle of an export

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consignment of which submission was made at the same time as the export procedure. It leaves the e-AAD in Cancelled, Delivered or Refused state. In that latter case, the life cycle continues following the standard STD.

- **MSA of Dispatch (and of Export)**

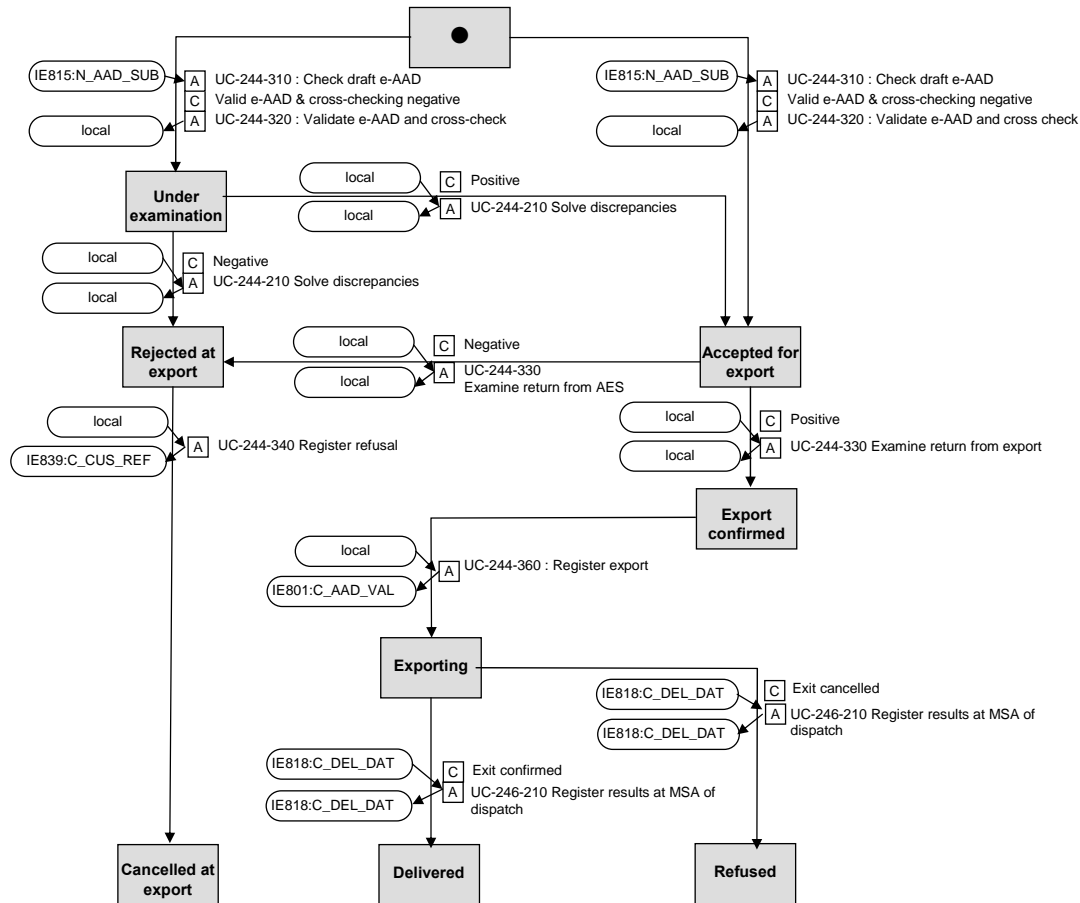


Figure STD 7 e-AAD - MSA of dispatch

<b>DG TAXUD – EXCISE COMPUTERISATION PROJECT</b>	<b>REF: ECP1-ESS-FESS-S.II</b>
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State	Description
•	Standard start state.
Accepted for export	Local state resulting from a positive cross-checking between e-AAD and export operation (either directly or after discrepancies have been resolved).
Under examination	Local state resulting from a negative cross checking between e-AAD and export operation.
Rejected at export	Local state resulting either from unsolved discrepancies or from negative return from ECS.
Export confirmed	Local state resulting from a positive return from the national export application.
Exporting	The goods are under the control of the export procedure and the e-AAD is waiting for confirmation or cancellation of export.
Refused	Due to irregularities, the movement is stopped during export formalities.
Cancelled at export	The cancellation has been ordered before using by e-AAD or after cancellation of referenced e-AAD.
Delivered	The goods are delivered and accepted by the consignee.

- **Interested MSA**

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.

### 5.2.5 Placement under Customs procedures

The following diagrams apply to the processing of placement either under transit (with connection to NCTS) or under any other Customs procedure. It takes the e-AAD in Accepted state and leaves it in Delivered or Refused state. In that latter case, the life cycle continues following the standard STD.

- **MSA of Placement**

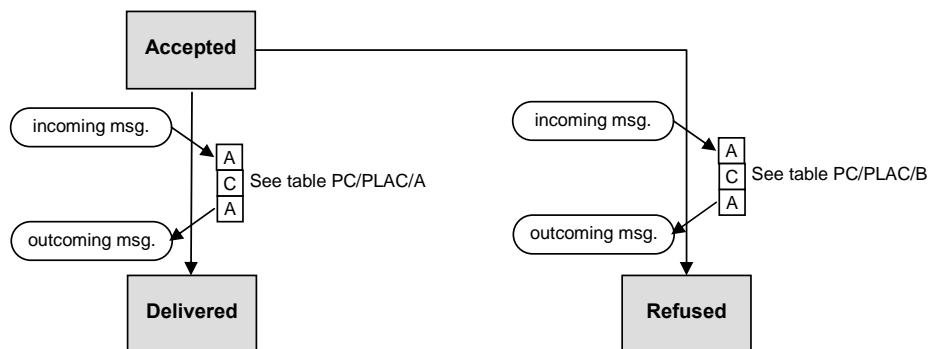


Figure STD 8 Placement under Customs procedures - MSA of export

<b>DG TAXUD – EXCISE COMPUTERISATION PROJECT</b>	<b>REF: ECP1-ESS-FESS-S.II</b>
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State	Description
Accepted	The e-AAD is available to all concerned direct partners.
Refused	Due to irregularities, the movement is stopped during placement formalities, possibly reported by NCTS.
Delivered	The goods are delivered and accepted at placement.

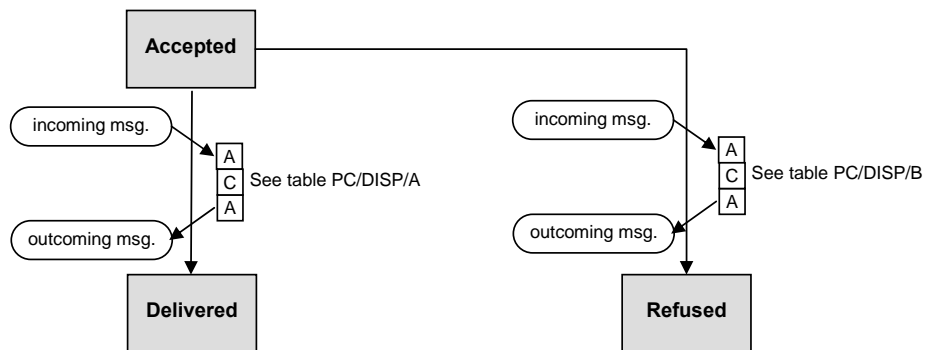
EBP	condition	Incoming message	Outgoing message	Comments
UC-248-520	Placement confirmed by Customs		IE818:C_DEL_DAT	Placement under transit with NCTS

*Table PC/PLAC/A: Placement under Customs procedures at MSA of placement (transitions accepted-delivered)*

EBP	condition	Incoming message	Outgoing message	Comments
UC-248-520	Placement refused by Customs		IE818:C_DEL_DAT	Placement under transit with NCTS

*Table PC/PLAC/B: Placement under Customs procedures at MSA of placement (transitions accepted-refused)*

#### • MSA of Dispatch



*Figure STD 9 Placement under Customs procedures - MSA of dispatch*

State	Description
Accepted	The e-AAD is available to all concerned direct partners.
Refused	Due to irregularities, the movement is stopped during placement formalities, possibly reported by NCTS.
Delivered	The goods are delivered and accepted at placement.

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EBP	condition	Incoming message	Outgoing message	Comments
UC-248-210		IE818:C_DEL_DAT	IE818:C_DEL_DAT	Placement under transit with NCTS
UC-249-210		IE818:C_DEL_DAT	IE818:C_DEL_DAT	Placement under any other Customs procedure

*Table PC/DISP/A: Placement under Customs procedures at MSA of dispatch (transitions accepted-delivered)*

EBP	condition	Incoming message	Outgoing message	Comments
UC-248-210		IE818:C_DEL_DAT	IE818:C_DEL_DAT	Placement under transit with NCTS
UC-249-210		IE818:C_DEL_DAT	IE818:C_DEL_DAT	Placement under any other Customs procedure

*Table PC/DISP/B: Placement under Customs procedures at MSA of dispatch (transitions accepted-refused)*

- **Interested MSA**

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.

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### SECTION III : SEED AND REFERENCE DATA

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<b>DOCUMENT HISTORY</b>	

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INTRODUCTION	

# 1 Introduction

Section III of the FESS addresses functionality that links the Member States with the Common Domain. It contains the following chapters.

Chapter 1 is the present **Introduction**.

Chapter 2, entitled **General Process Threads**, is a summary description of the major process threads that may be built on the basis of the use cases that compose the other chapters of this Section.

Chapter 3 describes the management of **SEED data**, more precisely of the register of permanently registered economic operators.

Chapter 4 describes the management of the **reference data**, composed of:

- the **Excise Offices List** (EOL) actually proposed to be integrated into the Customs Office List of NCTS;
- the list of **categories and product codes** of goods subject to Excise duties;
- the **common risk assessment criteria**;
- the **common system parameters**;
- the **lists of codes**.

Chapter 5 addresses the creation and the collection of **Statistics**.

Chapter 6 is intended to present the **State-transition diagrams** that summarise the management of the major entities involved in that Section. It is actually empty as no entities of this Section may be considered having a significant life cycle.

Chapter 7 is an **Index of EBPs** (Elementary Business Processes) that compose the functionality; in that Chapter, the Use cases and their EBPs are presented in numeric order.



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## 2 General Process Threads

This chapter presents the general process threads regarding SEED and Reference Data. These schemas give a simplified representation of the chaining of processes that make up the functionality at stake.

The FESS does not address the transitional stages where a part of information will still be managed by an older system while another part will be managed by the new system. This is in particular the case for SEED where v0 and v1 are expected to coexist for months (possibly years). During the transitional period, bidirectional equivalences will become necessary, i.e. whatever will be the format for a MSA to submit its updates of SEED and reference data, they must result in both versions of the data bases being updated. This will be more detailed in the Phasing and Scope Specification (PSS).

All information exchanges described in this Section happen between a MSA and the Common Domain central services. Hence, they are related with the duties of the Common Domain. The FESS is limited to the exchanges of the Common Domain with the MSAs and just mentions what has to be done inside the Common Domain, to be detailed in the Central Operation Specification (COS).

### 2.1 SEED information

#### 2.1.1 Definition of SEED information

The System for Exchange of Excise Data (SEED) has a twofold role:

- to comply with Article 22 of Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties; and
- to provide each MSA with an up-to-date copy of the characteristics of all authorised economic operators, so that validation of an e-AAD (or of any other data set submitted in the course of EMCS movements) may be completed in a Member State, without having to cross-consult information from MSA to MSA.

Are considered as **SEED information** all items that are described in Article 22 of Council Regulation (EC) No 2073/2004, namely:

- authorised warehouse keepers (as defined in Directive 92/12/EEC);
- registered traders (as defined in Directive 92/12/EEC);
- registered shippers, i.e. economic operators allowed to send goods under Excise duty suspension, but not to receive them; such operators are providing movement guarantees hence they may be considered as "persons who have assumed the obligations within the meaning of Article 15(3) of Directive 92/12/EEC" as stated in Council Regulation 2073/2004;
- other registered operators that a MSA may allow to provide a movement guarantee in place of the consignor; they may be considered as "persons who have assumed the obligations within the meaning of Article 15(3) of Directive 92/12/EEC" as stated in Council Regulation 2073/2004;
- tax warehouses (as defined in Directive 92/12/EEC).

The contents of the register concern:

- the identification number issued by the competent authority in respect of the person

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- or premises (currently designated as the "Excise number");
- the name and address of the person or premises;
- the category of excise products and/or the products which may be held or received by the person or which may be held or received at these premises;
- identification of the central liaison office or the excise office from which further information may be obtained;
- the date of issue, amendment and where applicable, the date of cessation of validity of the authorisation.

Other relevant information such as specific authorisations (i.e. the allowance to practise direct delivery or to send energy products without identified destination under Article 15.6 of Directive 92/12/EEC) is contained in the register as well.

In addition, temporary authorisations granted by a MSA of destination to a non-registered trader (as defined in Directive 92/12/EEC) are also included in SEED. A temporary authorisation can cover one or several movements. In both cases, a temporary authorisation can only concern one consignor and one consignee for a given period of validity.

For the time being, the organisations exempted from the payment of duties according to Article 23 of Directive 92/12/EEC are not registered in SEED, nor the certificates defined in Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate.

### **2.1.2 Management of SEED information**

The management of SEED information is shared by the Common Domain and the MSAs according to the following process:

- each MSA maintains the registration information concerning all economic operators of its Member State; it sends the necessary updates to the Common Domain in such a manner that the new information will be available to all MSAs at the latest by the day and time where it becomes applicable;
- the application of the Common Domain formally validates the submitted changes and, if found correct, integrates them into the consolidated SEED data base;
- upon criteria managed by the Common Domain and not less frequently than daily (unless no update at all is pending), the application of the Common Domain automatically puts the incremental set of updates at the disposal of all MSAs;
- each MSA is responsible for timely updating and publishing the relevant SEED information.

A MSA should submit its updates of SEED a sufficient time in advance from the date where they become applicable so that they are ready for use in all Member States by that date. It may not be always possible, for instance in case of immediate withdrawal of an authorisation. In such a case, the MSA is invited to submit the update as soon as possible.

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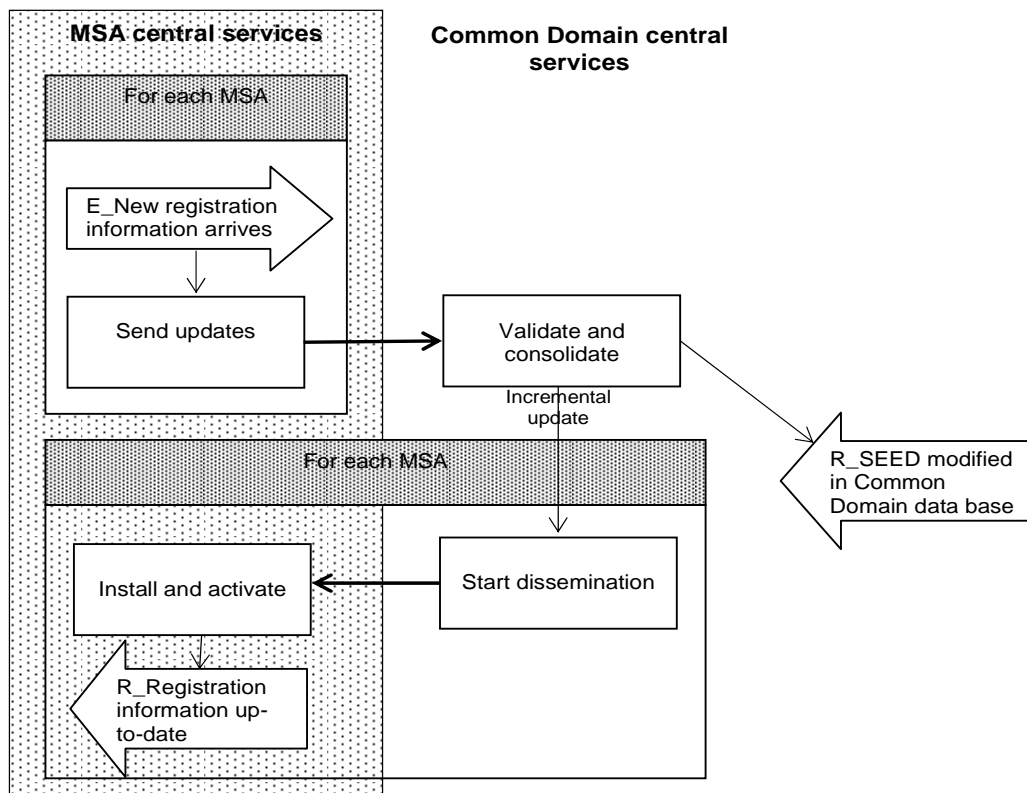


Figure 1 Overview of management of SEED information

In addition to the normal update circuit of SEED, re-synchronization is provided by the ability to replay the incremental updates from a given identified state of the data base.

## 2.2 Excise Offices List (EOL)

### 2.2.1 Definition of the EOL

The list of offices of Administrations involved in the operation of EMCS or to be referred to in EMCS information exchanges, commonly known as the Excise Offices List (EOL), is common with the Customs Office List (COL) in usage in the NCTS application.

Excise specific offices are mainly central services, among which the ELO plays a major role. According to national provisions, many Customs offices are enabled to handle EMCS operations as well. Consequently, the only impact of the integration of the EOL into the COL is adding an Excise dedicated office role.

### 2.2.2 Management of the EOL

The management of the EOL is completely common with the COL of NCTS. Indeed, the actual offices described by these two lists are the same in most cases. Although there are some EMCS specific offices (for instance the ELO) and EMCS does not need

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all details required for NCTS, it has been found more efficient to completely share these lists.

EOL/COL data are maintained by each MSA for its part of the list; they are then concentrated by an application of the Common Domain (NCTS-CS/RD) from where it is then disseminated to all MSAs.

The EOL will not be published on the Europa Web site.

In addition to the normal update circuit of the EOL, re-synchronization is provided by the ability to download the whole EOL/COL from any convenient source, in particular from the Europa Web site where it is available for download.

## 2.3 Other reference data

### 2.3.1 Definition of reference data

The EOL is considered as reference data but managed differently from the other ones; hence the following description does not address it.

The rest of *Reference data* includes:

- a set of common system parameters, i.e. durations, numbers and codes that are set as committing limits for all Member States in some business cases, typically, a maximum time limit that a MSA is forbidden to exceed but is allowed to shorten, or the list of categories of goods allowed at splitting;
- a set of common risk assessment criteria, i.e. risk profiles that all Member States are committed to apply upon some events;
- the various lists of codes to be used in identified fields of the information exchanges throughout EMCS; these lists are described in Appendix B of the FESS; examples are country codes, transport codes and language codes.

The lists of codes include in particular the categories of goods and the products submitted to Excise duties; convergence of product codes on the Combined Nomenclature is under consideration; while this has not been completed, the partial equivalences are recorded along with the list.

### 2.3.2 Management of reference data

The management of the other reference data than the EOL is shared by the Common Domain and the MSAs according to the following process:

- a central service of the Common Domain maintains the reference data as updates arrive following instructions of the Commission; it ensures that it is accurate and up-to-date;
- as soon as possible and at the latest a given time before they become applicable (typically a few days), the Common Domain central services put the same set of updates at the disposal of all MSAs;
- each MSA is responsible for timely updating and publishing the relevant reference data.

Each MSA is responsible for forwarding the relevant reference data to the economic

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operators. However, public reference data may be published on the Europa Web site so that any economic operator is in a position to accede it. The public reference data for EMCS are the following:

- Excise products categories and codes, including the equivalence with CN codes;
- the part of the lists of codes that have to be used in the messages submitted or received by economic operators.

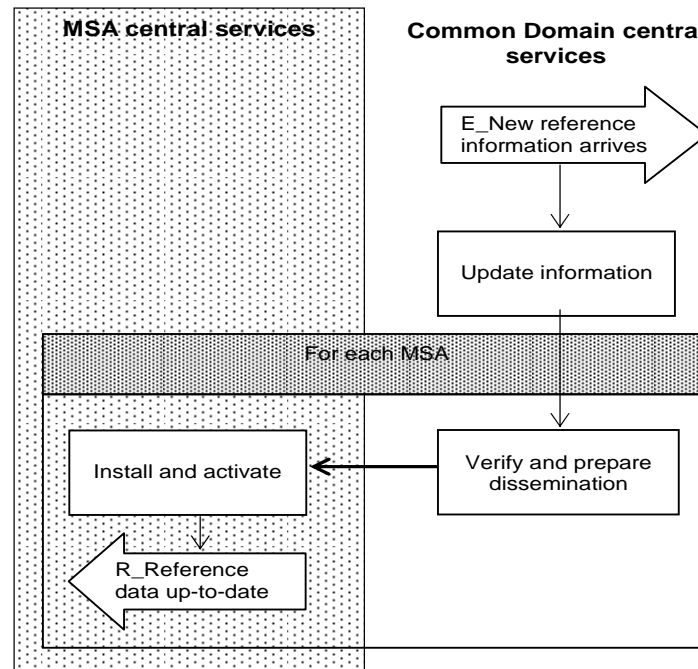


Figure 2 Overview of management of reference data

In addition to the normal update circuit of reference data, re-synchronization is provided by download of the relevant data sets.

## 2.4 Statistics

### 2.4.1 Definition of the statistics

As of this version of the FESS, the statistics remain to be finalised; they can be grouped into the following categories:

- business statistics, concerning the movements of goods that the system registered and followed, including operations (from submission to receipt of goods), types of origin and of destination and the outcome of the movement (such as normally received, shortages detected or movement interrupted);
- cooperation statistics, including the activities of the MSAs on EWSE, MVS and Mutual Assistance actions that were completed and on the outcome for what regards detection of irregularities or frauds;
- operation statistics, related to the performance of the system seen from each MSA, in terms of response time and of throughput;

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- application statistics, describing the behaviour of the end users, both officials and economic operators, to detect the most frequent cases of error and of misunderstanding (wrong usage of a function, bad understanding of a data item).

## 2.4.2 Management of the statistics

The management of statistics is shared by the Common Domain and the MSAs according to the following process:

- each MSA analyses its own history of operations (by analysing the audit trail or by any other way) and creates source statistics records;
- upon request from the Common Domain central services, each MSA summarises its statistics records and sends them to the Common Domain
- the Common Domain consolidates the received statistics to prepare further publication.

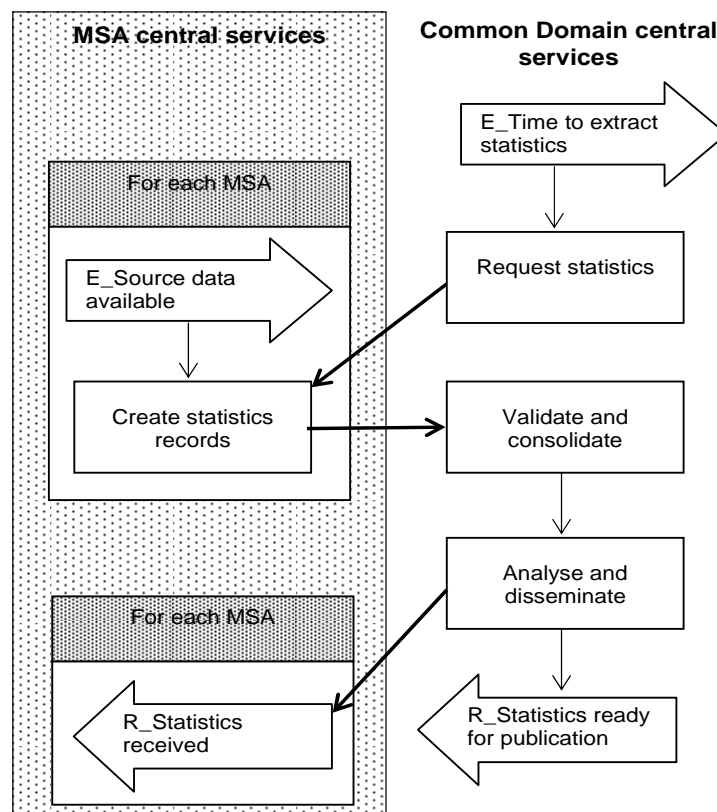


Figure 3 Overview of management of statistics

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### 3 Management of SEED data

This Chapter addresses the management and usage of SEED data.

The management of SEED data consists in three steps:

- maintenance of nationally originated SEED data, that is completely performed by each MSA for what concerns the economic operators of the Member State;
- concentration and formal validation of common SEED data, where each MSA sends updates to the Common Domain for consolidation and dissemination;
- dissemination of common SEED data to all Member States, where the Common Domain sends back consolidated updates to the MSAs so that they all have a national copy of SEED data identical to the reference maintained in the Common Domain.

In addition, re-synchronisation of national copies of the common SEED data allows a MSA to request the Common Domain for a part of the update information in order to obtain an up-to-date copy of the Common SEED data from an identified previous state.

For efficiency reasons, in particular following strong requirements on the quick availability and on the accuracy of registration information, a mechanism called "quick update" is defined as the standard way of update the register of economic operators. It consists in the following principles:

- the Common Domain is permanently ready to receive updates from the MSAs;
- it automatically validates these updates both formally and against the other data of the same register;
- it groups all validated updates into increments and automatically disseminates these increments to the MSAs.

To help, in particular, re-synchronisation of SEED without having to reload the whole, the updates that come from the Common Domain to the Member States are grouped in identified increments of which chronological order is carefully controlled (for instance by a sequential number).

Usage of SEED information is mainly for the formal validation of the e-AAD and of all related submissions, in particular change of destination, report of receipt and splitting. That usage is embedded in the functionality described in Section II (Chapters 3 and 4) and can be based only on the national copy of Common SEED data, in conjunction with complementary national information where required, e.g. guarantee information. Consequently, in the whole FESS except the present Chapter, any reference to SEED data must be understood as designating the national copy of the Common SEED data.

In addition, this chapter provides a range of functionality for accessing Common SEED information.

Economic operators are not allowed to access to the registers of economic operators, except to their own information. In addition, they can verify the validity of a known Excise number and the categories of goods that the concerned operator is authorised to handle.

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### **3.1 Maintenance of SEED data (UC1.01)**

#### **3.1.1 Overview**

Each MSA determines how they record, update or cancel the information constituting the "permanent" register of economic operators. To do so, they follow Commission Recommendation 2000/789/EC (articles 2 and 3).

The register contains information concerning the following economic operators:

- authorised warehouse keepers;
- registered traders;
- registered shippers;
- other registered operators (potential guarantors of a movement).

In addition, it contains a register of the tax warehouses that are registered under another Excise number than their authorised warehouse keeper.

The temporary authorisations granted to non-registered traders are registered as well.

History of registration information must be kept available as long as history of movements concerning each operator. For movement information, Regulation (EC) No 2073/2004 explicitly quotes three years from the end of the calendar year in which the movement was initiated. Consequently, registration information must remain available at least for the same period. This implies that the register contains both active records and historical records. A MSA is free to extend that time window but not to shorten it.

To support history, the register is made of series of records concerning a given operator or a given tax warehouse for a given period.

Each MSA is responsible for ensuring that updated registration information is put at the disposal of the other MSAs by the convenient date and time (see UC1.14 – Dissemination of SEED data).

To help economic operators in disseminating their own registration information, each MSA is free to provide a given operator with an electronic record.

### **3.2 Dissemination of SEED data (UC1.14)**

#### **3.2.1 Overview**

The maintenance of registration data concerning economic operators is achieved separately by each MSA (see UC1.01 – Maintenance of SEED data).

The registration information of economic operators is the major part of SEED, with strong consequences when information is not accurate or not up-to-date. This results in strong requirements on the dissemination of changes.

To that end, each Member State is committed to regularly communicate changes of its register of economic operators to all other Member States. The update should be made a given (and updateable) number of days before information becomes applicable



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according to the validity dates registered in the records.

To guarantee consistency of SEED information among all Member States, changes are concentrated and consolidated in a unique and common reference version of SEED maintained by the Common Domain central services. The Common Domain sends back to all Members States consolidated updates of the register.

Validation of data ensures that the proposed update is formally correct and that it is consistent with all pre-existing records, both in the same MSA and in the other MSAs.

To allow further re-synchronisation if the case arises, dissemination of Common SEED data is achieved through identified (and sequential) increments, so allowing further replay of these increments in the same order. The Common Domain central services are therefore committed to keep the history of all increments disseminated to the MSAs, at least covering the time window where registration information must be kept (see UC1.01 – Maintenance of SEED data).

All Member States are committed to use the state of information received back from the Common Domain, including for the part of information they produce themselves. This does not prevent them from using complementary national sources of information for verification of movement data upon each new submission or upon each update, such as guarantee information or local authorisations (e.g. places of direct delivery).

### 3.2.2 Participants, motivations and commitments

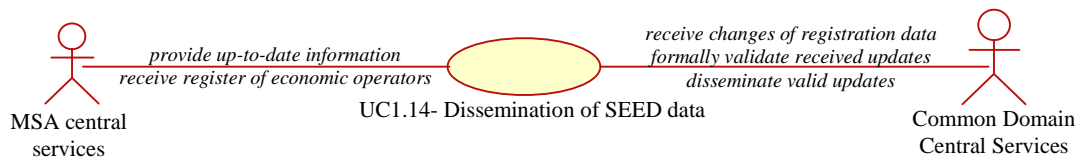


Figure 4 Participants of <UC1.14> Dissemination of SEED data

#### Main actor

- the MSA central services
  - *provide in due time up-to-date and exact changes of the register of economic operators*
  - *are responsible for the accuracy of data*
  - *are responsible for timely activating the consistent information*

#### Other actors

- the Common Domain central services
  - *receive changes of registration data in due time*
  - *are responsible for formally validating and consolidating registration information*
  - *are responsible for timely disseminating updates of the register of economic operators to all MSAs*

### 3.2.3 General conditions

#### Trigger

- the MSA central services want to update the register of economic operators

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#### Pre-conditions

- the Common Domain central services have consistent registration data composed of a reference version of the full register completed by a series of incremental updates

#### Post-conditions

- the Common Domain central services and all MSAs have consistent registration data composed of the reference version of the full register completed by a series of incremental updates including the updates received from the MSA central services.

### 3.2.4 Process flow diagram

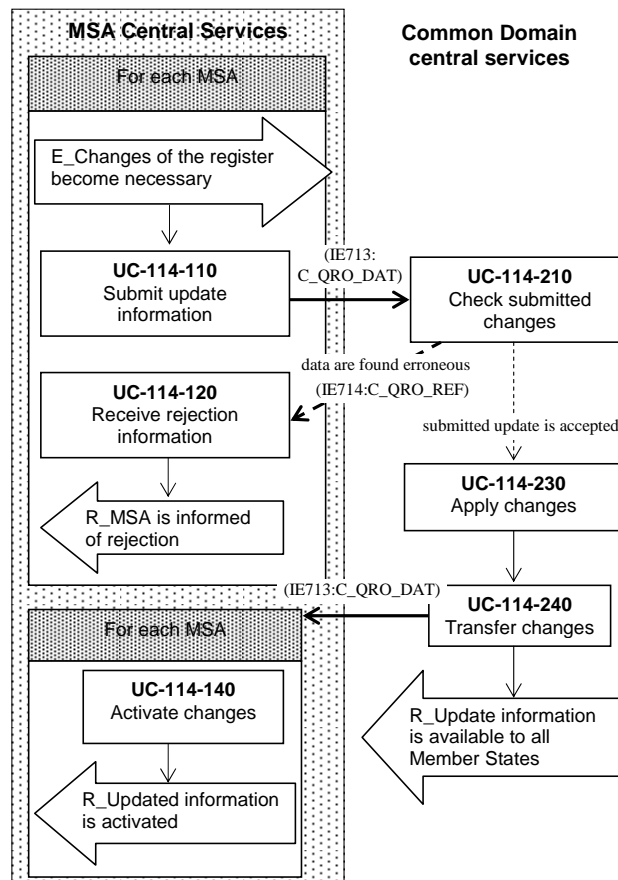


Figure 5 Dissemination of SEED data (UC1.14) – Process flow diagram

### 3.2.5 Major event

<b>E_Changes of the register become necessary</b>
<b>Actor:</b> MSA central services
<b>Location:</b> premises of the MSA
Changes of the register become necessary

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### 3.2.6 Minor events

None.

### 3.2.7 Processes

<b>Submit update information</b>	<b>Process: UC-114-110</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> premises of the MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> National SEED data should be submitted to the Common Domain a sufficient time in advance from the date where data become applicable (typically one or two opening days). Nevertheless urgent updates such as removal of authorisations must be submitted as soon as possible.	
<b>Description:</b> An agent in the MSA central services prepares a (set of) record(s) for update and sends it to the Common Domain central services. (IE713:C_QRO_DAT) This general maintenance function consists in collecting the changes for all modified Permanently Registered Operators entries at national level, before being sent to the Common Domain Central Services.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>The modified information is available to the Common Domain.</li> </ul>	

<b>Check submitted changes</b>	<b>Process: UC-114-210</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of Common Domain central services	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of (a set of) update(s) (IE713:C_QRO_DAT), the Common Domain central services submits it to formal validation in connection with pre-existing information. <ul style="list-style-type: none"> <li>periods of validity concerning a given economic operator or tax warehouse do not overlap;</li> <li>a tax warehouse belongs to one and only one authorised warehouse keeper;</li> <li>consistency of operator types and operator roles following the rules described in Appendix D;</li> <li>the declared consignor of a temporary authorisation is validly registered;</li> </ul> If data are found erroneous, the submitted change is completely rejected and an error message (IE714:C_QRO_REF) is sent back to the issuing MSA.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>if the submitted update is accepted, processing continues with UC-114-230</li> <li>if the submitted update is refused, the issuing MSA is informed.</li> </ul>	

<b>Apply changes</b>	<b>Process: UC-114-230</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of Common Domain central services	
<b>Processing mode:</b> Automatic	

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**Constraint:** none

**Description:**

The application of the Common Domain central services inserts the validated updates into the increment of the register of economic operators currently under preparation.

If relevant, update/create the tax warehouse record impacted by an update of the authorised warehouse keeper record.

The increment is composed of all updates submitted by the MSAs and validated by the Common Domain central services, under the form of actions such as insert, replace or remove from the preceding state of the register.

**Final situation:**

- the increment under preparation includes the newly submitted changes.

<b>Transfer changes</b>	<b>Process: UC-114-240</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of Common Domain central services	
<b>Processing mode:</b> Automatic	
<p><b>Constraint:</b></p> <p>Either the number of updates exceeds a pre-defined size (typically, 50 to 100 updates) or a given time elapsed since sending the latest increment (typically, one day) and there is at least one update to be disseminated.</p> <p>The pre-defined size and the maximum time elapsed between two updates are local parameters managed by the Common Domain central services.</p>	
<p><b>Description:</b></p> <p>The application of the Common Domain central services disseminates the current incremental update (IE713:C_QRO_DAT) to all MSAs.</p> <p>The application of the Common Domain applies the contents of the increment to the existing reference data base (to be used when validating submitted changes).</p> <p>The application memorizes the sent increment to be able to reproduce it in the future whenever necessary.</p>	
<p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the update information is available to all Member States.</li> </ul>	

<b>Activate changes</b>	<b>Process: UC-114-140</b>
<b>Actor:</b> MSA central services (to be performed in each Member State)	
<b>Location:</b> Premises of <u>each</u> MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of an update (IE713:C_QRO_DAT), the application of the MSA incorporates it into the operational register so that this latter is up-to-date as soon as possible.</p>	
<p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the updated information is activated in the considered Member State.</li> </ul>	

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Receive rejection information	Process: UC-114-120
Actor: MSA central services	
Location: premises of the MSA	
Processing mode: Semi-automatic	
Constraint: none	
<b>Description:</b> Receive a message (IE714:C_QRO_REF). An agent in the MSA examines the received diagnostics to prepare further update.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the update is refused – the issuing MSA has to correct and re-submit it.</li> </ul>	

### 3.2.8 Major result

R_Updated information is activated
Actor: MSA central services
Location: premises of <u>each</u> MSA
<ul style="list-style-type: none"> <li>the updated information is activated in the Member State</li> </ul>

R_Update information is available to all Member States
Actor: MSA central services
Location: premises of the MSA
<ul style="list-style-type: none"> <li>the update information is available to all Member States</li> </ul>

### 3.2.9 Minor results

R_MSA is informed of rejection
Actor: MSA central services
Location: premises of the MSA
<ul style="list-style-type: none"> <li>the MSA is informed that the submitted update is refused</li> </ul>

### 3.2.10 Messages

- IE713:C\_QRO\_DAT incremental update or full register of economic operators
- IE714:C\_QRO\_REF refusal of update of economic operators

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### 3.3 Re-synchronization of SEED data (UC1.16)

#### 3.3.1 Overview

It may happen, in the course of EMCS operation, that the National SEED data base is found not well synchronised with the reference version kept by the Common Domain. In such a case, the concerned MSA:

- determines whether it has a trusted copy of an identified previous reference version of SEED;
- queries the Common Domain central services for all increments that followed the reference version;
- restores the trusted copy and re-applies all incremental updates that came after the reference version was fixed.

If the MSA does not have a trusted reference version of the Common SEED data base, either:

- the Common Domain central services have such a reference version; they send it along with all subsequent updates; or
- the Common Domain central services do not have a trusted reference version; they send back all increments from the beginning.

As a consequence, the Common Domain central services are committed to keep the history of updates of Common SEED ready to be reloaded (see UC1.14 – Dissemination of SEED data).

*Note: the FESS does not describe how the Common Domain central services or the MSA central services create reference versions of the SEED data base with the aim to serve as basis for restoration in case of need; however this Use case allows for usage of such reference versions.*

#### 3.3.2 Participants, motivations and commitments

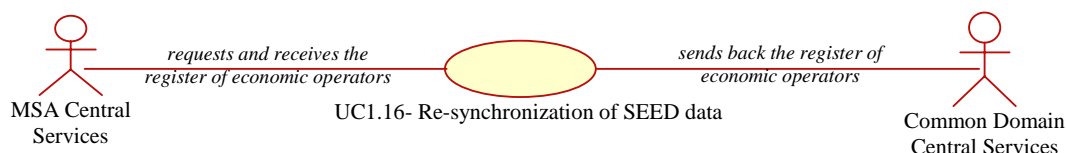


Figure 6 Participants of <UC1.16> Re-synchronization of SEED data

##### Main actor

- the MSA Central Services
  - *verify that its register of economic operators is up-to-date and correct*
  - *if necessary, request the necessary information to replace a dubious register*
  - *are responsible for timely activating the consistent information*

##### Other actors

- the Common Domain central services
  - *build reference versions of the register of economic operators*
  - *keep all intermediate incremental changes*

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- *send back the required information as requested by a MSA*

### 3.3.3 General conditions

#### Trigger

- the MSA Central Services need to update the register of economic operators

#### Pre-conditions

- the Common Domain central services have a consistent set of registration data composed of a reference version of the register completed by a series of incremental updates

#### Post-conditions

- the register of economic operators of the MSA is an exact copy of the register maintained by the Common Domain.

### 3.3.4 Process flow diagram

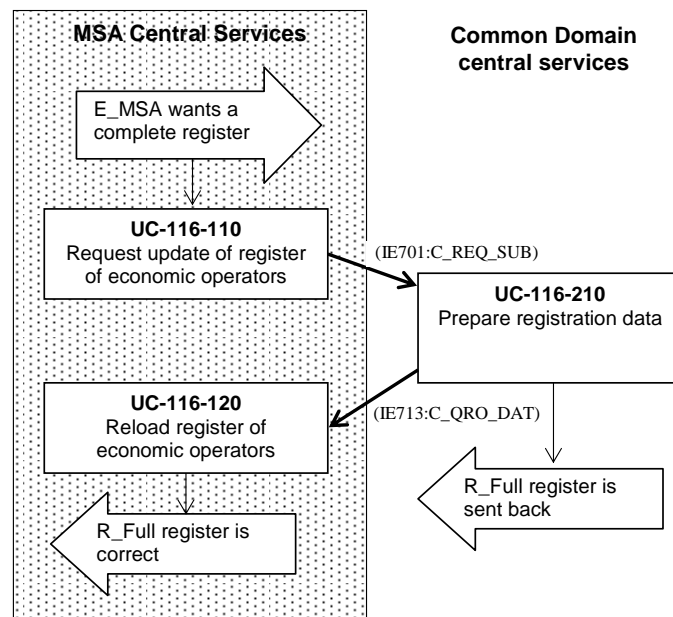


Figure 7 Re-synchronization of SEED data (UC1.16) – Process flow diagram

### 3.3.5 Major event

<b>E_MSA wants a complete register</b>
<b>Actor:</b> MSA central services
<b>Location:</b> Premises of the MSA
the MSA needs to restore an up-to-date copy of the register of economic operators

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### 3.3.6 Minor events

None

### 3.3.7 Processes

<b>Request update of register of economic operators</b>	<b>Process: UC-116-110</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> Premises of the MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> An agent in the MSA central services sends a request message (IE701:C_REQ_SUB) to the Common Domain central services. The request contains, in particular, the identity of the reference version from which the MSA is able to restore the National SEED data base.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA is awaiting for the register of economic operators</li> </ul>	

<b>Prepare registration data</b>	<b>Process: UC-116-210</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of Common Domain central services	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> On receipt of a request message (IE701:C_REQ_SUB), the Common Domain central services put together in the same (logical) message: <ul style="list-style-type: none"> <li>possibly, a trusted reference version of the register of economic operators;</li> <li>all incremental updates already sent since the reference version was fixed, in chronological order</li> </ul> It sends the whole register recovery message (IE713:C_QRO_DAT) to the requesting MSA Central services.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the requested information has been made available to the requesting MSA</li> </ul>	



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<b>Reload register of economic operators</b>	<b>Process: UC-116-120</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> Premises of the MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> On receipt of a register recovery message (IE713:C_QRO_DAT), an agent in the MSA central services: <ul style="list-style-type: none"> <li>• if relevant, restores the trusted reference version of the register of economic operators;</li> <li>• applies all received incremental updates in chronological order;</li> <li>• activates the whole in place of the preceding register.</li> </ul>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the register of economic operators is now correct again in the considered Member State</li> </ul>	

### 3.3.8 Major result

<b>R_Full register is sent back</b>
<b>Actor:</b> Common Domain central services
<b>Location:</b> premises of Common Domain central services
<ul style="list-style-type: none"> <li>• the requested information has been made available to the requesting MSA</li> </ul>

<b>R_Full register is correct</b>
<b>Actor:</b> MSA central services
<b>Location:</b> Premises of the MSA
<ul style="list-style-type: none"> <li>• the register of economic operators is now correct again in the considered Member State</li> </ul>

### 3.3.9 Minor results

None

### 3.3.10 Messages

- IE701:C\_REQ\_SUB common request
- IE713:C\_QRO\_DAT incremental update or full register of economic operators

## 3.4 Consultation of SEED information by officials (UC1.22)

### 3.4.1 Overview

Each MSA has access to all SEED information.

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It is therefore up to each MSA to define how officials consult that information and which profile has access to which information.

Consultation of SEED information consists in access to all SEED data as they are presently disseminated to the MSA (hence used for formal validation of submitted operations).

The history of SEED information is available as well.

The MSA is free to develop more sophisticated consultations such as retrieval of an economic operator according to a complex set of criteria.

### 3.5 Consultation of own registration information by an economic operator (UC1.24)

#### 3.5.1 Overview

Each permanently registered operator (authorised warehouse keeper, registered trader, registered shipper) is entitled to consult his own registration information as recorded in the register used by the MSA. Conversely, the MSA is committed to communicate that information upon request from the concerned operator.

This consultation is exclusively reserved to the concerned economic operator. Other economic operators have to get the relevant information from their business partners.

This allows the economic operator to ensure that his registration information is accurate and up-to-date and, if it is not the case, to request the convenient update.

Each MSA freely determines how this is achieved; an electronic consultation is recommended as described in this use case.

#### 3.5.2 Participants, motivations and commitments

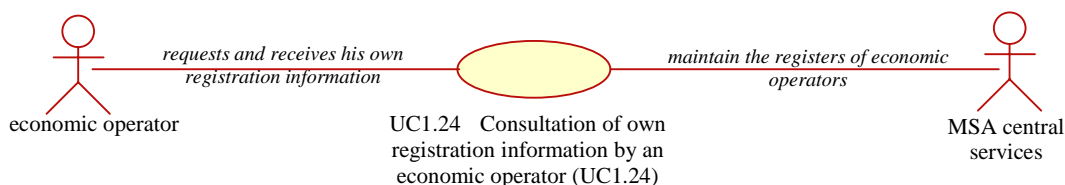


Figure 8 Participants of <UC1.24> Consultation of own registration information by an economic operator

##### Main actors

- the economic operator
  - *wants to verify accuracy of his own registration information*

##### Other actors

- the MSA central services
  - *are responsible for keeping an up-to-date register of economic operators*

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- *are responsible for communicating registration information only to the concerned economic operator*

### 3.5.3 General conditions

#### Trigger

- the economic operator explicitly starts the use case

#### Pre-conditions

- the economic operator is registered in SEED

#### Post-conditions

- the detail of the registration information is known by the applicant

### 3.5.4 Process flow diagram

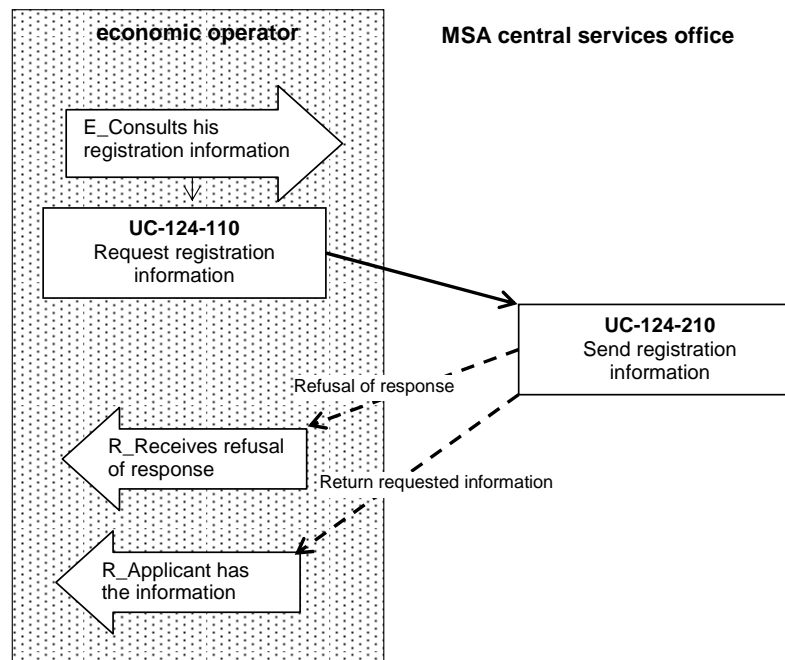


Figure 9 Consultation of own registration information by an economic operator (UC1.24) – Process flow diagram

### 3.5.5 Major event

<b>E_Consums his registration information</b>
<b>Actor:</b> economic operator or MSA official
<b>Location:</b> premises of the applicant (economic operator or official)
the applicant wants to consult registration information

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### 3.5.6 Minor events

none

### 3.5.7 Processes

<b>Request registration information</b>	<b>Process: UC-124-110</b>
<b>Actor:</b> economic operator or MSA official	
<b>Location:</b> premises of the applicant (economic operator)	
<b>Processing mode:</b> Up to MSA	
<b>Constraint:</b> if the applicant is an economic operator, the requested information concerns only that economic operator.	
<b>Description:</b> The details of consultation of his own registration data by an economic operator are defined by each MSA; several solutions are possible, besides others the following: <ul style="list-style-type: none"> <li>• on-line consultation, possibly with an option to receive an electronic certificate of registration (see UC1.01 - Maintenance of SEED data);</li> <li>• the applicant sends a request by e-mail and the MSA replies with the requested information as a file (possibly an electronic form) attached to a reply e-mail;</li> <li>• upon a request sent by mail, by fax or by phone, the MSA prepares a paper form or a magnetic support and sends it by regular mail to the applicant.</li> </ul>	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>• the applicant is waiting for response.</li> </ul>	

<b>Send registration information</b>	<b>Process: UC-124-210</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Up to MSA	
<b>Constraint:</b> none	
<b>Description:</b> The MSA central services, either manually or automatically, prepare the response message. They send it back to the issuing actor	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the set of requested information has been sent back to the issuing actor.</li> </ul>	

### 3.5.8 Major result

<b>R_Applicant has information</b>
<b>Actor:</b> economic operator or MSA official
<b>Location:</b> premises of the applicant (economic operator or official)
<ul style="list-style-type: none"> <li>• the detail of the registration information is known by the applicant,</li> <li>• the economic operator is in a position to request correction of his own registration information (to be achieved through UC1.01 - Maintenance of SEED information).</li> </ul>

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### 3.5.9 Minor results

<b>R_ Receives refusal of response</b>
<b>Actor:</b> economic operator or MSA official
<b>Location:</b> premises of the applicant (economic operator or official)
<ul style="list-style-type: none"> <li>the applicant receives a refusal of response; a typical reason may be that the identity of the applicant (account reference) does not match with the given Excise number (which in turn may mean an error in the given Excise number)</li> <li>the applicant is free to correct and re-submit a request.</li> </ul>

### 3.5.10 Messages

Request and response messages are determined by the MSA.

## 3.6 Consultation of registration information by economic operators (UC1.30)

### 3.6.1 Overview

Economic operators cannot consult registration information (SEED) except their own records. They have to directly query other economic operators for their information. Use case 1.01 (Maintenance of SEED data) suggests that the MSAs might provide their economic operators with an electronic record of their own registration information to be disseminated by the concerned operator to his business partners.

However, as a quick help to validate information, any economic operator may use a public function available on the Europa Web site, as described below.

The SEED-on-Europa consultation allows any person to check the validity of an Excise number for a given category of goods and for a given date.

The request is made of the sole queried Excise number.

The answer is yes (the Excise number is valid for the current date) or no (any other case). If the answer is yes, the list of categories of goods for which the concerned operator is authorised is given as well.

The Common Domain Central Services are responsible for ensuring that the information published on the SEED-on-Europa site is synchronized with the copies of the SEED data base of each MSA. Feeding of the site is a by-product of the dissemination of SEED updates, to be more detailed in the Central Operation Specification (COS).

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### 3.6.2 Participants, motivations and commitments

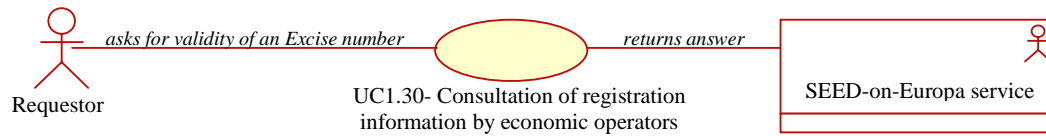


Figure 10 Participants of <UC1.30> Consultation of registration information by economic operators

#### Main actor

- the requestor (any person having access to the world wide web)
  - asks for validity of a given Excise number*

#### Other actors

- the SEED-on-Europa service
  - gives back information*

### 3.6.3 General conditions

#### Trigger

- the requestor explicitly submits the request

#### Pre-conditions

- none

#### Post-conditions

- the answer has been returned to the requestor

### 3.6.4 Process flow diagram

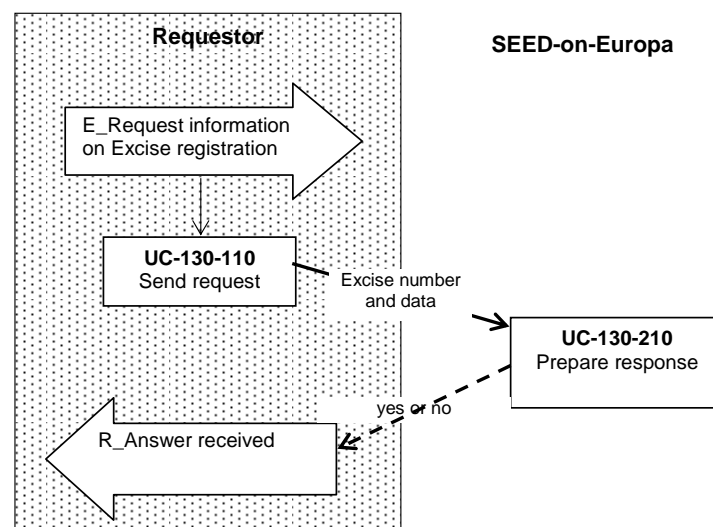


Figure 11 Consultation of registration information by economic operators (UC1.30) – Process flow diagram

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### 3.6.5 Major event

<b>E_Request information on Excise registration</b>
<b>Actor:</b> Any person accessing the Web (the requestor)
<b>Location:</b> any
The requestor wants to verify that a given Excise number is valid at a given date

### 3.6.6 Minor events

None

### 3.6.7 Processes

<b>Send request</b>	<b>Process: UC-130-110</b>
<b>Actor:</b> Requestor	
<b>Location:</b> any	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The requestor prepares a request containing: <ul style="list-style-type: none"> <li>the Excise number to be verified;</li> </ul> He submits it to the Information Centre.	
<b>Partial result:</b> The requestor is waiting for an answer to come back.	

<b>Prepare response</b>	<b>Process: UC-130-210</b>
<b>Actor:</b> Information Centre	
<b>Location:</b> Information Centre	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The Information Centre examines the request and prepares a response message. If the Excise number exists and is valid for the current date, the answer is yes and is completed by the list of categories of the authorisation. In all other cases, the answer is no. The response is sent back to the applicant.	
<b>Partial result:</b> <ul style="list-style-type: none"> <li>the answer has been given back.</li> </ul>	

### 3.6.8 Major result

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<b>R_Answer received</b>
<b>Actor:</b> Requestor
<b>Location:</b> any
The requestor knows whether the information is/was valid or not at the given date.

### 3.6.9 Minor results

None

### 3.6.10 Messages

None (Web exchanges).



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## 4 Management of reference data

This Chapter addresses the management and usage of reference data, composed of:

- the Excise Offices List (EOL), as defined in paragraph 2.2.1;
- the common system parameters, as defined in paragraph 2.3.1;
- the common risk assessment criteria, as defined in paragraph 2.3.1;
- the lists of codes as defined in paragraph 2.3.1.

Reference data are per definition to be used for reference and are not supposed to be often updated, possibly except the EOL/COL.

The EOL is maintained and disseminated as a part of the COL, so constituting a common EOL/COL.

Changes of other reference data than the EOL/COL are decided at common level and applied by the Common Domain central services following directions of the Commission. When changes are to be activated, the Common Domain central services sends the relevant updates to each concerned MSA that is committed to activate it at the latest at the date where it becomes applicable.

A part of reference data, namely the EOL, the categories of Excise goods and product codes and a part of the lists of codes, are used by the economic operators. Each MSA is responsible for timely providing its operators with that information, although an alternate dissemination path through the Europa Web site is considered.

### 4.1 Maintenance and dissemination of the EOL (UC1.11)

To avoid double input or the development of specific extractions, the FESS proposes that NCTS and EMCS use exactly the same list of offices, commonly maintained, disseminated and published.

To that end, the definition of the COL is completed by one unique new office role code, the "Excise office"; this allows the same office sharing Customs roles with the Excise role. Other Excise specific roles could be created in the future.

The description of an office in the COL is sufficient for the EOL; no additional fields are necessary.

There may be Customs offices without Excise role and Excise offices without Customs role; this does not prevent all offices from being managed in the same list.

Refer to NCTS business process thread CS1A (Functional Transit System Specifications V 4.0-e [R9] Section IV) for the management (i.e. maintenance and dissemination) of the common EOL/COL.

Each MSA is free to determine whether and how they create a specific EOL from the common EOL/COL for usage by economic operators not involved in Customs procedures.

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## 4.2 Maintenance of reference data (UC1.04)

### 4.2.1 Overview

The Common Domain central services are responsible for updating all other reference data than the EOL following the instructions of the Commission.

Upon such an instruction, the Common Domain central services create a set of updates of the concerned reference data to be disseminated to the MSAs.

The concerned information comprises:

- lists of codes;
- common risk assessment criteria;
- common system parameters.

As far as possible, reference data should be shared with NCTS; for the time being, this amounts to a part of lists of codes. Appendix B, describes all lists of codes and explicitly states where a list of codes is common to EMCS and NCTS.

## 4.3 Dissemination of reference data (UC1.06)

### 4.3.1 Overview

This use case describes how reference data are disseminated from the Common Domain to the MSAs, except for the EOL of which dissemination is described in UC1.11 – Maintenance and dissemination of EOL data.

There may be strong consequences on the functioning of EMCS when reference information is not accurate or not up-to-date. This results in strong requirements on the dissemination of changes.

The Common Domain central services take the initiative of disseminating the changes of reference data. They are committed to ensure that the changes regarding the (centrally produced) reference data are available in the MSAs a given (and updateable) number of days before information becomes applicable according to the validity dates registered in the records.

Each MSA is committed to apply the received changes as soon as possible and at the latest by the date and time where they become applicable.

The Common Domain central services determine if and how the updates are grouped into increments. Identified increments are mandatory to allow further re-synchronization of reference data in case of need (see UC1.05 – Re-synchronization of reference data).

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### 4.3.2 Participants, motivations and commitments

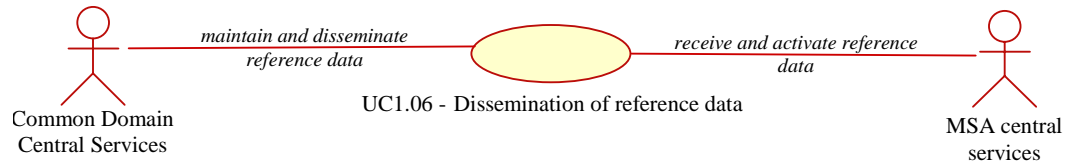


Figure 12 Participants of <UC1.06> Dissemination of reference data

#### Main actor

- the Common Domain central services
  - *are responsible for the accuracy of data*
  - *are responsible for timely disseminating updates of the reference data*

#### Other actors

- the MSA Central Services
  - *are responsible for timely activating the updates received from the Common Domain*

### 4.3.3 General conditions

#### Trigger

- New reference data are to be disseminated to all concerned partners.

#### Pre-conditions

- None

#### Post-conditions

- a new set of reference information is active in due time in all MSAs

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#### 4.3.4 Process flow diagram

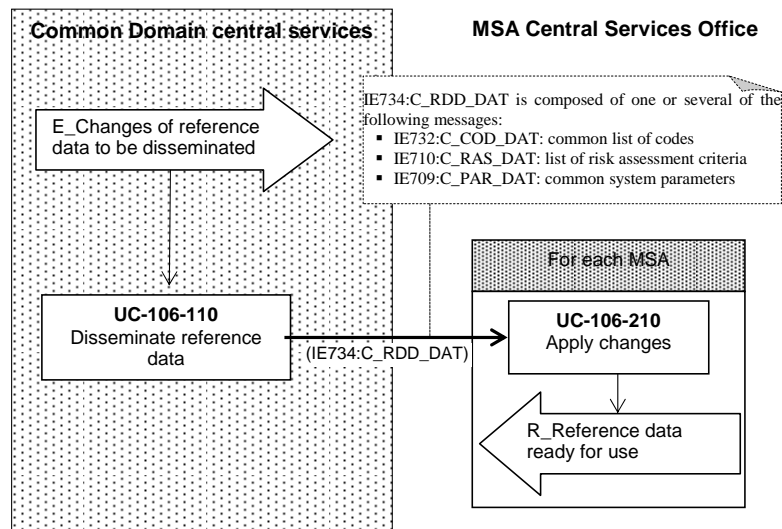


Figure 13 Dissemination of reference data (UC1.06) – Process flow diagram

#### 4.3.5 Major event

<b>E_Changes of reference data to be disseminated</b>
<b>Actor:</b> Common Domain central services
<b>Location:</b> Premises of the Common Domain central services
The Common Domain central services have to transfer updates of reference data to the MSAs.

#### 4.3.6 Minor events

None

#### 4.3.7 Processes

<b>Disseminate reference data</b>	<b>Process: UC-106-110</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> the dissemination of reference data should be completed a sufficient time in advance from the date where data become applicable (typically three or four opening days)	
<b>Description:</b> An agent in the Common Domain central services prepares an update message (IE734:C_RDD_DAT) that groups the updates of reference data to be applied by the MSAs. The message (IE734:C_RDD_DAT) is composed of one or several of the following messages: IE732:C_COD_DAT; IE710:C_RAS_DAT; IE709:C_PAR_DAT. The Common Domain central services put the update message at the disposal of all MSAs.	

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**Final situation:**

- the reference data are available to all MSAs.

<b>Apply changes</b>	<b>Process: UC-106-210</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> Premises of <u>each</u> MSA	
<b>Processing mode:</b> Up to MSA	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the update message, the MSA central services apply the received changes to their operational reference data base.</p> <p>This process should be automated.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the operational copy contains up-to-date reference data</li> </ul>	

#### 4.3.8 Major result

<b>R_Reference data ready for use</b>
<b>Actor:</b> MSA central services
<b>Location:</b> Premises of <u>each</u> MSA
<ul style="list-style-type: none"> <li>• the operational copy contains up-to-date reference data</li> </ul>

#### 4.3.9 Minor results

none

#### 4.3.10 Messages

- IE734:C\_RDD\_DAT reference data dissemination

The message IE734:C\_RDD\_DAT is composed of one or several of the following messages:

- IE732:C\_COD\_DAT common list of codes
- IE710:C\_RAS\_DAT list of risk assessment criteria
- IE709:C\_PAR\_DAT common system parameters

### 4.4 Re-synchronization of reference data (UC1.05)

#### 4.4.1 Overview

In the case where a MSA has doubts on the actual contents of its copy of part or all of

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reference data and on its consistency with the reference version kept by the Common Domain central services, it requests download of part or all of the latest reference version. This processing does not cover re-synchronization of the EOL.

Each MSA is responsible for ensuring that the relevant information is active at the right time.

Re-synchronization of reference data is based on the identification of the latest increment number identified in the MSA and on the latest increment identified in the Common Domain central services. The data returned are all increments that lead from the latest increment available to the latest increment available in the Common Domain.

#### 4.4.2 Participants, motivations and commitments

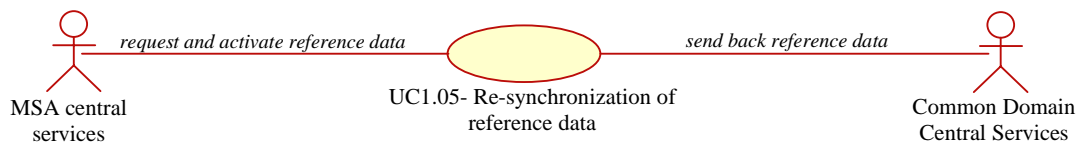


Figure 14 Participants of <UC1.05> Re-synchronization of reference data

##### Main actor

- the MSA central services
  - *are responsible for ensuring that reference information is up-to-date and consistent with the reference version kept by the Common Domain central services*
  - *are responsible for starting re-synchronization of part or all of reference data*

##### Other actors

- the Common Domain central services
  - *maintain consistent reference data*
  - *send back consistent information upon request*

#### 4.4.3 General conditions

##### Trigger

- the MSA central services want to update part or all of reference data

##### Pre-conditions

- the Common Domain central services have a consistent and up-to-date set of reference data

##### Post-conditions

- reference data are available in the requesting MSA for usage by the EMCS application and for consultation by authorised officials

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#### 4.4.4 Process flow diagram

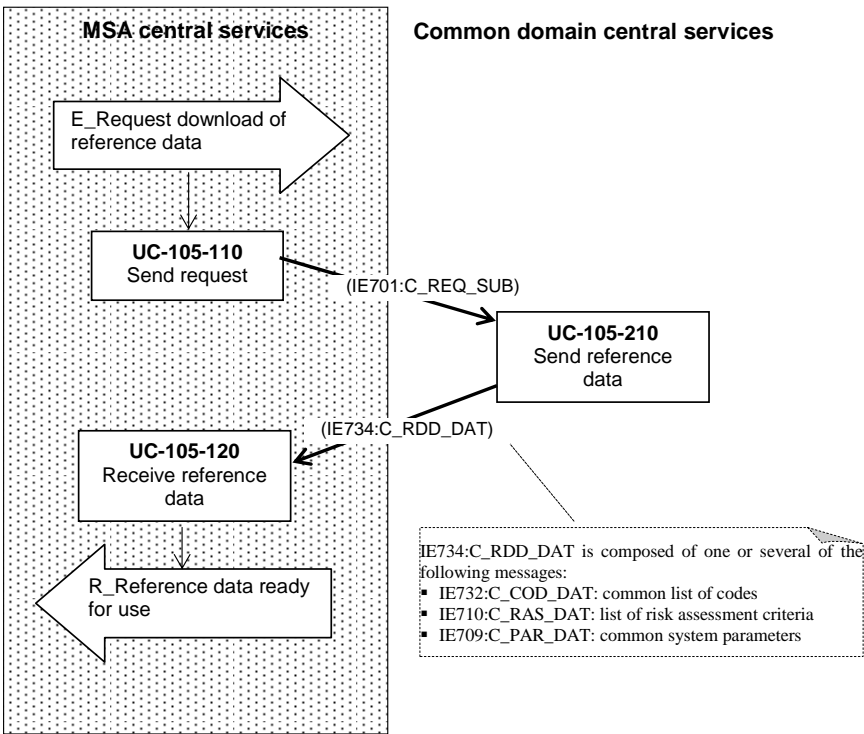


Figure 15 Re-synchronization of reference data (UC1.05) – Process flow diagram

#### 4.4.5 Major event

<b>E_Request download of reference data</b>
<b>Actor:</b> MSA central services
<b>Location:</b> MSA premises
the MSA Central Services want to update part or all of reference data

#### 4.4.6 Minor events

none

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#### 4.4.7 Processes

<b>Send request</b>	<b>Process: UC-105-110</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> An agent in the MSA central services prepare a request (IE701:C_REQ_SUB) for all or part of reference data and sends it to the Common Domain central services. The message describes which set(s) of data is (are) requested among those listed in UC1.04 – Maintenance of reference data. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the MSA central services are waiting for the response to come back.</li> </ul>	

<b>Send reference data</b>	<b>Process: UC-105-210</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of Common Domain central services	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The Common Domain central services receive a request for reference data (IE701:C_REQ_SUB). The Common Domain central services prepare the response message (IE734:C_RDD_DAT). According to the requested data specified in (IE701:C_REQ_SUB), the response message is composed of one or several of the following messages: IE732:C_COD_DAT; IE710:C_RAS_DAT; IE709:C_PAR_DAT. It sends it back to the issuing MSA. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the set of requested information has been sent back to the issuing MSA.</li> </ul>	



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<b>MANAGEMENT OF REFERENCE DATA</b>	

<b>Receive reference data</b>	<b>Process: UC-105-120</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The competent service in the MSA gets the response message (IE734:C_RDD_DAT), which is composed of one or several of IE732:C_COD_DAT; IE710:C_RAS_DAT; IE709:C_PAR_DAT. It is responsible for activating the received information by the convenient date. This process could be automated <b>Final situation:</b> <ul style="list-style-type: none"> <li>the operational copy contains up-to-date reference data</li> </ul>	

#### 4.4.8 Major result

<b>R_reference data ready for use</b>
<b>Actor:</b> MSA central services
<b>Location:</b> MSA premises
<ul style="list-style-type: none"> <li>consistent reference data are available for usage by the EMCS application and for consultation by authorised officials.</li> </ul>

#### 4.4.9 Minor results

none

#### 4.4.10 Messages

- IE701:C\_REQ\_SUB common request
- IE734:C\_RDD\_DAT reference data dissemination

The message IE734:C\_RDD\_DAT is composed of one or several of the following messages:

- IE732:C\_COD\_DAT common list of codes
- IE710:C\_RAS\_DAT list of risk assessment criteria
- IE709:C\_PAR\_DAT common system parameters

### 4.5 Consultation of reference data by officials (UC1.23)

#### 4.5.1 Overview

Each MSA has access to all reference data.

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It is therefore up to each MSA to define how officials consult that information and which profile has access to which information.

Consultation of reference data includes:

- consultation of the EOL;
- consultation of lists of codes;
- consultation of common system parameters;
- consultation of common risk assessment criteria.

The history of the EOL and of the lists of codes is available as well.

## 4.6 Consultation of public reference data by economic operators (UC1.13)

### 4.6.1 Overview

Economic operators get the necessary reference data from their respective MSA.

That information contains a part of the lists of codes (including the categories of Excise products and Excise products codes) as defined in Appendix B of the FESS;

*Note that the following description implements the fact that each Member State is responsible for distributing reference data to its economic operators.*

*In addition and preferably, the Commission could provide access to the same common data (except the Excise Offices List (EOL)) by publishing them on the Europa web site on the Internet, from which information is available for download. This does not change the following description except that MSA Central Services would then be replaced by Europa.*

### 4.6.2 Participants, motivations and commitments

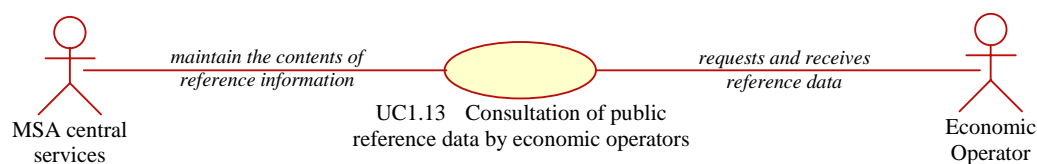


Figure 16 Participants of <UC1.13> Consultation of public reference data by economic operators

*Main actor*

- the economic operator
  - *requests up-to-date reference information*

*Other actors*

- the MSA central services
  - *maintain a up-to-date reference information*
  - *are responsible for the accuracy of data*

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#### 4.6.3 General conditions

##### Trigger

- the economic operator wants an up-to-date version of all or part of reference information

##### Pre-conditions

- the MSA central services have a complete up-to-date set of public reference information ready for download

##### Post-conditions

- the interested economic operator has the last available up-to-date reference information

#### 4.6.4 Process flow diagram

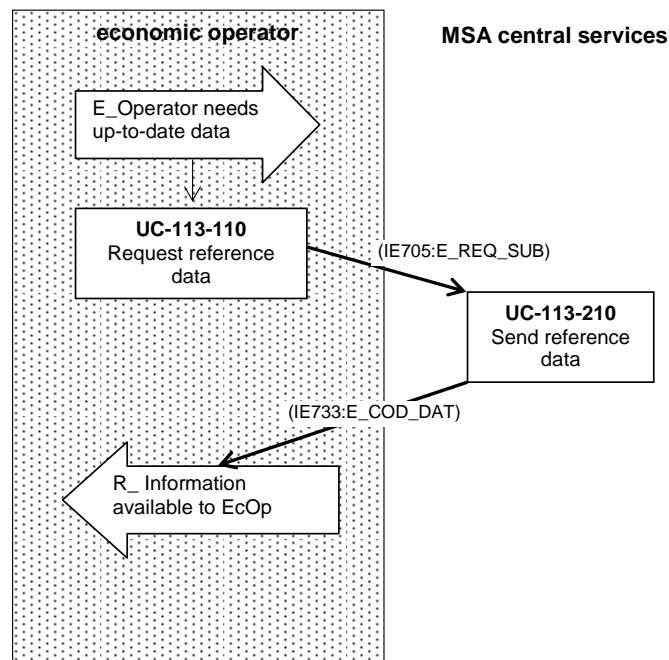


Figure 17 Consultation of public reference data by economic operators (UC1.13) – Process flow diagram

#### 4.6.5 Major event

<b>E_Operator needs up-to-date data</b>
<b>Actor:</b> economic operator
<b>Location:</b> premises of the economic operator
the economic operator requests his MSA for an up-to-date version of publicly available reference data

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#### 4.6.6 Minor events

none

#### 4.6.7 Processes

<b>Request reference data</b>	<b>Process: UC-113-110</b>
<b>Actor:</b> economic operator	
<b>Location:</b> premises of the economic operator	
<b>Processing mode:</b> Up to MSA	
<b>Constraint:</b> none	
<b>Description:</b> The details of distribution of the publicly available files are defined by each MSA; several solutions are possible, besides others the following: <ul style="list-style-type: none"> <li>the MSA puts the information for free download on an Internet site;</li> <li>the economic operator sends a request by e-mail and the MSA replies with the file attached to a reply e-mail;</li> <li>upon a request sent by mail, by fax or by phone, the MSA prepares a magnetic support and sends it by regular mail to the requesting economic operator.</li> </ul> The request is issued with the contents of (IE705:E_REQ_SUB).	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the economic operator has an up-to-date copy of the requested information</li> </ul>	

<b>Send reference data</b>	<b>Process: UC-113-210</b>
<b>Actor:</b> MSA central services	
<b>Location:</b> MSA premises	
<b>Processing mode:</b> Up to MSA	
<b>Constraint:</b> none	
<b>Description:</b> Receive a request (IE705:E_REQ_SUB). The MSA central services prepare the requested lists of codes in the message (IE733:E_COD_DAT). It sends it back to the issuing economic operator.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the set of requested information has been sent back to the issuing economic operator</li> </ul>	

#### 4.6.8 Major result

<b>R_Information available to economic operator</b>
<b>Actor:</b> economic operator
<b>Location:</b> premises of the economic operator
the economic operator has an up-to-date copy of the requested information

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#### 4.6.9 Minor results

none

#### 4.6.10 Messages

- IE705:E\_REQ\_SUB external request for reference data
- IE733:E\_COD\_DAT external list of codes

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## 5 Management of statistics

The requirement for business, cooperation, operational and application statistics has been clearly identified by all partners of EMCS, in particular by the Member States Administrations.

However, except for EWSE and MVS where statistics already exist but might require updating, no EMCS statistics are presently defined.

This Chapter hence only describes the general mechanisms to create and collect statistics but does not give more details on the required information.

There are at least three reasons to collect and analyse statistic information on the functioning of the system:

- to ensure that the technical infrastructure is sufficient for the traffic and to plan necessary upgrades of equipment;
- to ensure that users of the system draw the best benefits from it;
- to provide Administrations with better information on the traffic of excise goods under suspension arrangement.

Therefore, statistics must be collected at three levels:

- at operation level, to help in optimising or re-evaluating hardware and software necessary for an efficient operating of the system;
- at application level to follow-up the use of the system, in order to know the interest of users, the difficulties they meet, and to efficiently improve training and support services;
- at business level, to analyse movement data.

Additional statistics have to be considered as well:

- cooperation statistics, composed of EWSE statistics, MVS statistics and Mutual Assistance statistics;
- SEED statistics.

### 5.1 Collection and consolidation of statistics (UC3.16)

#### 5.1.1 Overview

The statistics are produced by each MSA. Each MSA ensures that all information required to build statistics are collected from all operations of all EMCS applications.

Upon request from the Common Domain central services, each MSA sends back its statistics covering a given period.

The statistics are separately communicated per category, i.e.:

- operational statistics. Operation level statistics are consolidated information on the usage of each national system and of associated times of response, to help partners to plan improvements of their national application, re-evaluate their hardware and

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software, etc;

- application statistics. Application level statistics are consolidated information on the usage of each national system and on the exceptions encountered;
- business statistics. Business level statistics are consolidated information on the usage of the major use cases of the system between pairs of Member States;
- cooperation statistics, i.e. EWSE, MSA and Mutual Assistance statistics;
- SEED statistics.

### 5.1.2 Participants, motivations and commitments

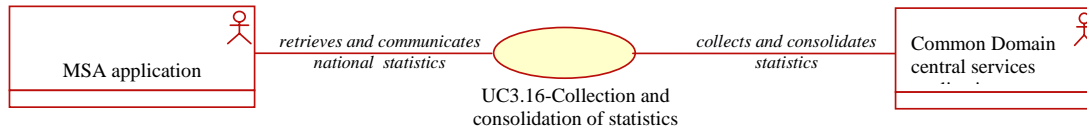


Figure 18 Participants of <UC3.16> Collection and consolidation of statistics

#### Main actor

- the MSA application
  - *is responsible for communicating its statistics upon request from the Common Domain central services*

#### Other actors

- Common Domain central services
  - *are responsible for collecting, consolidating and disseminating MSAs statistics*

### 5.1.3 General conditions

#### Trigger

- the data manager for Common Domain asks for national consolidated statistics

#### Pre-conditions

- the MSA has up-to-date information covering the requested period

#### Post-conditions

- common consolidated statistics are available to all MSAs applications through the Common Domain central services in order to evaluate the application of the regulation (See art. 26 of Regulation 2073/2004 [A13])

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#### 5.1.4 Process flow diagram

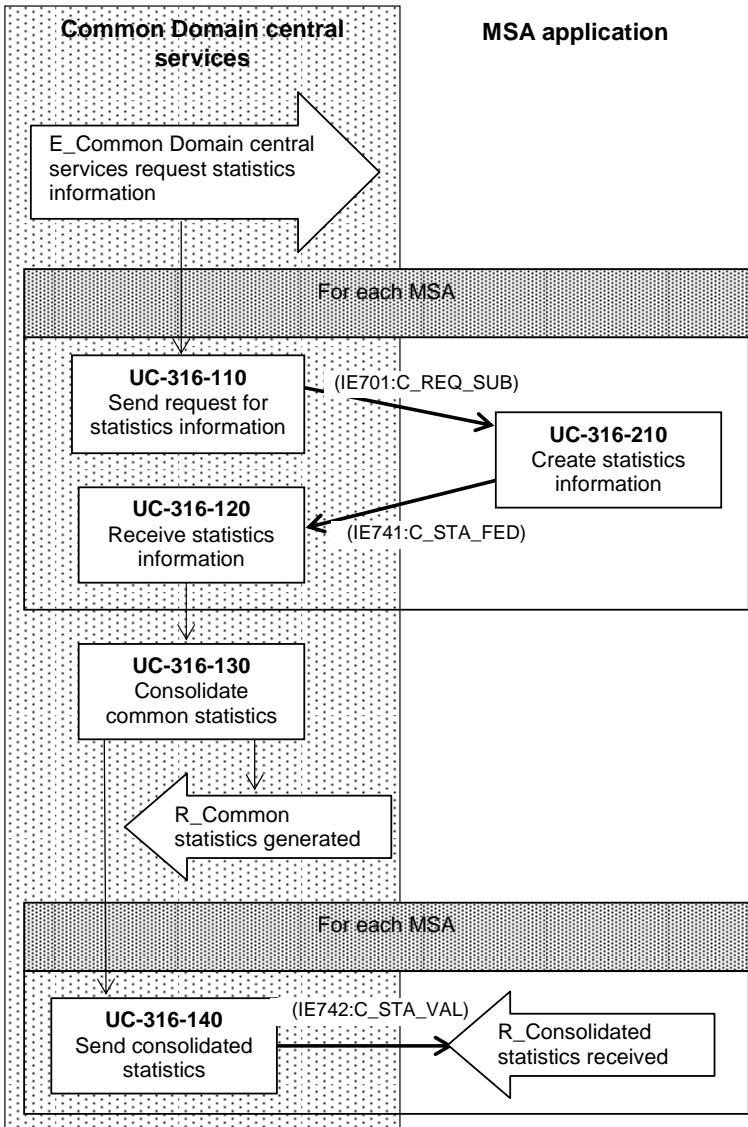


Figure 19 Collection and consolidation of statistics (UC3.16) – Process flow diagram

#### 5.1.5 Major event

<b>E_Common Domain central services request statistics information</b>
<b>Actor:</b> Common Domain central services
<b>Location:</b> premises of Common Domain central services
When necessary an agent in the Common Domain central services solicits the information to generate statistics from all participating countries.



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### 5.1.6 Minor events

none

### 5.1.7 Processes

<b>Send request for statistics information</b>	<b>Process: UC-316-110</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The data manager sends to all MSA system a request for statistics (IE701:C_REQ_SUB). The request contains the definition of the concerned period.  <b>Final situation:</b> <ul style="list-style-type: none"> <li>All MSA applications are expected to reply by giving their statistical figures.</li> </ul>	

<b>Create statistics information</b>	<b>Process: UC-316-210</b>
<b>Actor:</b> all MSAs applications	
<b>Location:</b> premises of each MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA application receives a request message for statistics information (IE701:C_REQ_SUB). The MSA retrieve the statistics information by analysing the logs: <ul style="list-style-type: none"> <li>operation statistics</li> <li>application statistics</li> <li>business statistics</li> <li>cooperation statistics</li> <li>SEED statistics</li> </ul> Once the statistics information is consolidated at national level, it is sent to the Common Domain central services in a statistics information reply message (IE741:C_STA_FED).  <b>Final situation:</b> <ul style="list-style-type: none"> <li>statistics of the MSA have been made available to the Common Domain central services.</li> </ul>	

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<b>Receive statistics information</b>	<b>Process: UC-316-120</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Statistics information reply message (IE741:C_STA_FED) is received from each country <b>Final situation:</b> <ul style="list-style-type: none"> <li>the statistics information is available in the Common Domain central services and ready for consolidation.</li> </ul>	

<b>Consolidate common statistics</b>	<b>Process: UC-316-130</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> Once the information is received from all participating countries, it is consolidated to generate common statistics. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the common statistics are ready.</li> </ul>	

<b>Send consolidated statistics</b>	<b>Process: UC-316-140</b>
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> Once the common statistics generated, they are made available to the Member States (IE742:C_STA_VAL). <b>Final situation:</b> <ul style="list-style-type: none"> <li>the common statistics are sent to the MSAs.</li> </ul>	

### 5.1.8 Major result

<b>R_Consolidated statistics received</b>
<b>Actor:</b> all MSAs application
<b>Location:</b> everywhere
Common consolidated statistics are received (IE742:C_STA_VAL) from the Common Domain central services.

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<b>R_Common statistics generated</b>	
<b>Actor:</b> Common Domain central services	
<b>Location:</b> premises of the Common Domain central services	
Statistics of MSAs have been collected and consolidated.	

### 5.1.9 Minor results

None

### 5.1.10 Messages

- IE701:C\_REQ\_SUB common request
- IE741:C\_STA\_FED collection of national statistics
- IE742:C\_STA\_VAL common consolidated statistics

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## 6 State diagrams

No state diagrams were found useful for SEED and reference data nor for the statistics.

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## SECTION IV: FOLLOW-UP AND COLLABORATION

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## Document History

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0	03	24/09/2004	Updated after feedback DG TAXUD	U	All
0	04	01/10/2004	Updated after SEVE quality review, SfR	U	All
0	05	10/11/2004	SfR visibility check point	U	All
0	06	21/01/2005	Updated after SEVE quality review, SfR	U	All
1	00	21/03/2005	Updated for SfA	U	All
1	01	18/04/2005	SfA v1.b	U	All
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2	00	04/05/2006	SfA	U	All

(\*) Action: I = Insert, R = Replace, U = Update, D = delete



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# 1 Introduction

Section IV of the FESS addresses functionality aiming to support monitoring of movements and collaboration between MSAs. It contains the following chapters:

Chapter 1 is the present **Introduction**.

Chapter 2, entitled **General Process Threads**, is a summary description of the major process threads that may be built on the basis of the use cases that compose the other chapters of this Section.

Chapter 3 addresses the **Follow-up** functionality, composed of:

- reporting on controls applied on a particular movement; these are usually physical checks, but documentary controls are possible as well;
- reporting from events that occurred during the movement;
- the ability given to MSAs to interrupt a movement following findings of controls, or following some events, or from any other source of information.

Chapter 4 is dedicated to the **Risk Assessment** that constitutes a specific category. In EMCS, this functionality is a requisite for (at least) EWSE and possibly for the other cases of collaboration. More precisely, Risk Assessment is proposed to be applied in many places of the core business.

Chapter 5 addresses **administrative cooperation**, including:

- the Early Warning System for Excises (EWSE);
- the Movement Verification System (MVS);
- the general-purpose ad hoc query;

Chapter 6 is dedicated to exchanges of historical information on past movements.

Chapter 7 presents the **State-transition diagram** common to all query/answer schemes presented in the Section.

Chapter 8 is an **Index of EBPs** (Elementary Business Processes) that compose the functionality; in that Chapter, the Use cases and their EBPs are presented in numeric order.

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## 2 General Process Threads

### 2.1 EWSE

The Early Warning System for Excises (EWSE) is defined in the Administrative Arrangement for the use of the Early Warning System (CED457-EN-FINAL) that has been approved by the Excise Committee on 02/07/2004.

It consists in two classes of exchanges:

- **EWSE information** consists in the MSA of dispatch systematically sending in advance to the MSA of destination a copy of the e-AAD of a movement of goods that meets a series of common public criteria (refer to Annex 1 of the Administrative arrangement on EWSE); the MSA of destination **may** undertake controls regarding such consignments and sends back the results to the MSA of dispatch;
- **EWSE warning** consists in the MSA of dispatch selectively sending in advance to the MSA of destination a copy of the e-AAD related to a movement of goods that they consider at risk; the MSA of destination **must** undertake controls regarding such consignments and send back the results to the MSA of dispatch. A precise description of the suspected risk has to be mentioned into the warning message.

EMCS must electronically implement these exchanges so that each concerned Member State has early information at the latest at the same time as the physical movement begins.

#### Spontaneous EWSE feedback

The normal transmission of the e-AAD stands for EWSE information message, no additional separate information EWSE message will be sent.

Upon Risk Assessment following receipt of an e-AAD or change of destination, the MSA of destination selects consignments it considers at risk, performs the relevant verifications and controls and, if an irregularity or an infringement has been established or for any other reason, spontaneously sends back feedback to the MSA of dispatch.

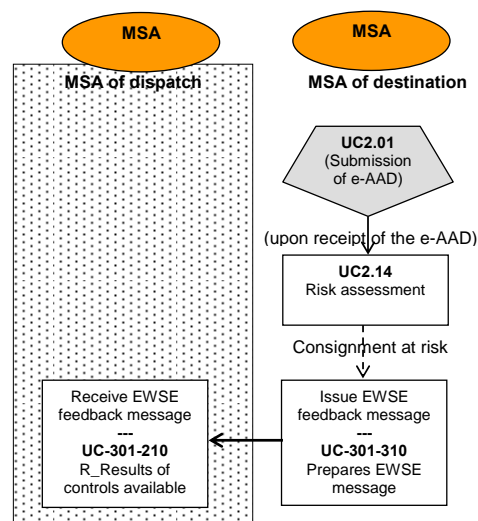


Figure 1 Early Warning System for Excises, spontaneous EWSE feedback

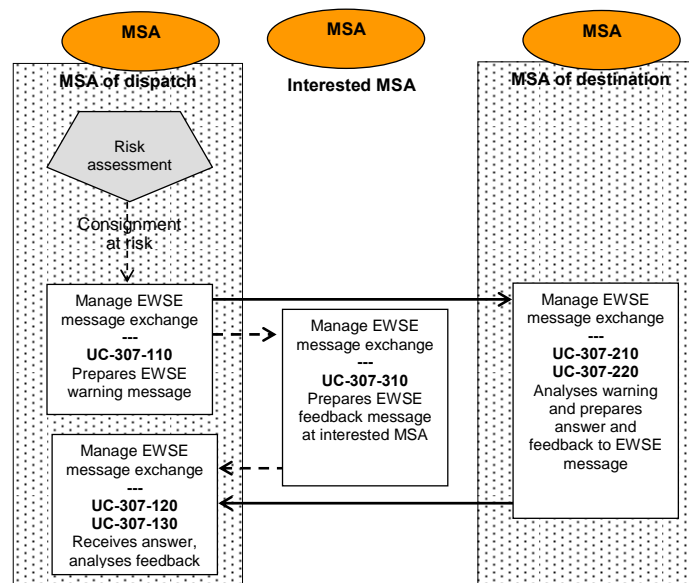
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### **EWSE warning**

A case of EWSE warning is detected at MSA of dispatch, upon Risk Assessment following submission of an e-AAD or change of destination; where a case is signalled for EWSE, the MSA of dispatch either submits the warning message first to a human evaluation to confirm whether the case is relevant, or directly sends it to the MSA of destination (possibly to any other interested MSA found relevant). The MSA of dispatch may find it useful to send the warning message to any other MSA they consider interested in the movement.

Upon receipt of a warning message, the MSA of destination is invited to apply the relevant verifications and controls and mandatorily sends back feedback to the MSA of dispatch, indicating any found irregularity or infringement that has been established, if any. An interested MSA is neither obliged to carry out the requested actions and controls nor obliged to send back a feedback message.

The warning message does not contain the details of the concerned e-AAD, only its reference (ARC). The detail is provided separately by the dissemination completed under the submission Use Case (UC2.01).



*Figure 2 Early Warning System for Excises, warning message*

EWSE process is further analysed in chapter 5 in this section.

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## 2.2 Events and control during movements

During a movement, many events and controls arise that impact the life of the consignment.

An event is any occurrence that is considered worth signalling to the MSAs, for instance loss, destruction or theft of a document, of part, or all, of the goods, etc. It is either mandatory, or conditional depending on the case.

An event report, established by a competent authority, is presented to an Excise office of the MSA of dispatch or of the MSA of destination, or preferably of the Member State where the event occurred. The Excise office disseminates the information to all MSAs concerned by the movement, to the consignor, to the consignee and, if relevant, to the guarantor.

An event sometimes results in triggering a control. There are many other reasons to make controls on either the goods or documents relating to a given movement, or both. To do so, the control officer may request information by all ways at his disposal, including EMCS consultation and possibly MA.

At the end of the control, possibly after a longer evaluation, the control officer issues a report that is dispatched to all concerned MSAs but not to economic operators.

Either directly following an event report (e.g. total loss of goods), or following a control, or for any other reason such as an ascertained fraud, a MSA is entitled to interrupt the movement. Interruption of the movement is notified to all MSAs concerned by the movement, to the consignor, to the consignee and, if relevant, to the guarantor; it is deemed that this will result in further procedures to solve – in particular – guarantee issues, but this is not addressed by the FESS.

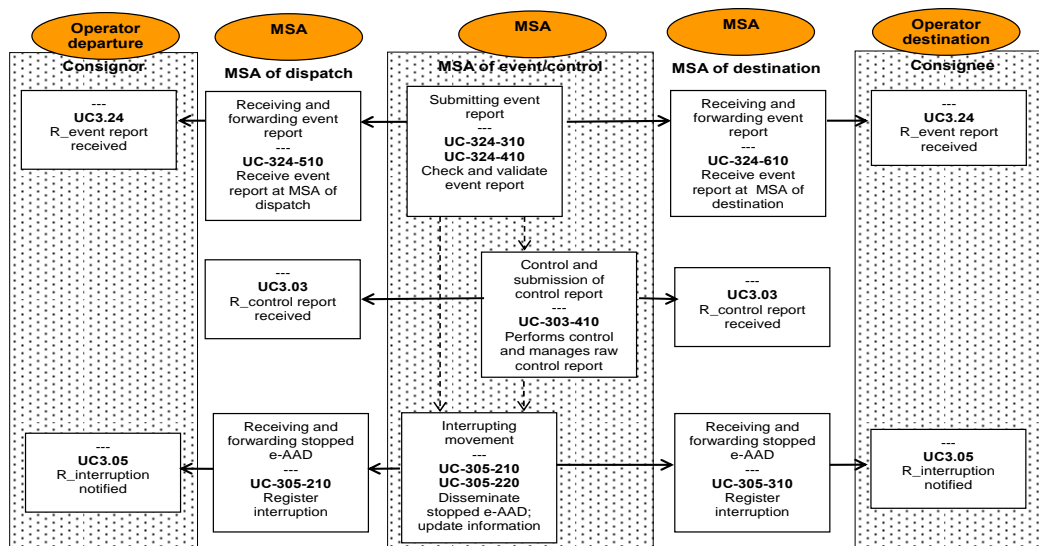


Figure 3 Events and control during movements

Detection of an event and relevant controls are further analysed in chapter 3 in this section.

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### 3 Follow-up use cases

The use cases presented in this chapter essentially allow the MSAs to monitor the movements of goods and the actions of economic operators; in particular by providing them with two essential tools: control and declaration of an event.

Follow-up of movements basically consists in an official entering his findings into the EMCS application that in turn disseminates the relevant information to all other concerned MSAs.

Consequently, any MSA is in a position to determine whether it has to undertake complementary investigations. Risk Assessment (manually triggered) is a convenient tool to pre-select cases; complementary exchanges through MVS or through the ad-hoc query (both being presented in the Chapter 5 of this section relating to collaboration) are available to get complementary information.

#### 3.1 Submission of an event report (UC3.24)

##### 3.1.1 Overview

Many minor or major events arise during a movement, such as theft or destruction of a vehicle, of goods or of an accompanying document.

Most times, the person in a position to report such an event is the accompanying person. If this latter is presently incapable of doing it, any other person being aware of the procedure does it. That person is hereafter called the "reporting" person. As far as possible, an initial report is established with a local competent authority (such as the police) or with a third person where convenient (example an accident report drawn up with the other involved party). In some cases (determined by each Member State) it is mandatory to fulfil a series of precise administrative steps.

Using the report as evidence, a person involved in the movement, hereafter called the "submitting person" (consignor, consignee or transporter) reports the event to an Excise office (either in the MSA of dispatch or in the MSA of destination or in the MSA of event). The event report bears a reference to the evidence document(s). A copy of the evidence(s), possibly under the form of an image, should be as far as possible attached to the submitted event report or else sent by separate fax or mail.

Submission of an event report is recommended as soon as it has potential consequences on the results of the movement, in particular significant shortages.

After examination, a MSA considers whether an event is worth entering into investigation procedures and/or that complementary controls must be achieved.

The processing is iterative, i.e. sending an event report does not close the use case. It is always possible for the Excise officer in the MSA of event, in the MSA of submission, to bring complementary information to an event report and to send it to the concerned MSAs, including when the movement is considered fully discharged.

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### 3.1.2 Participants, motivations and commitments

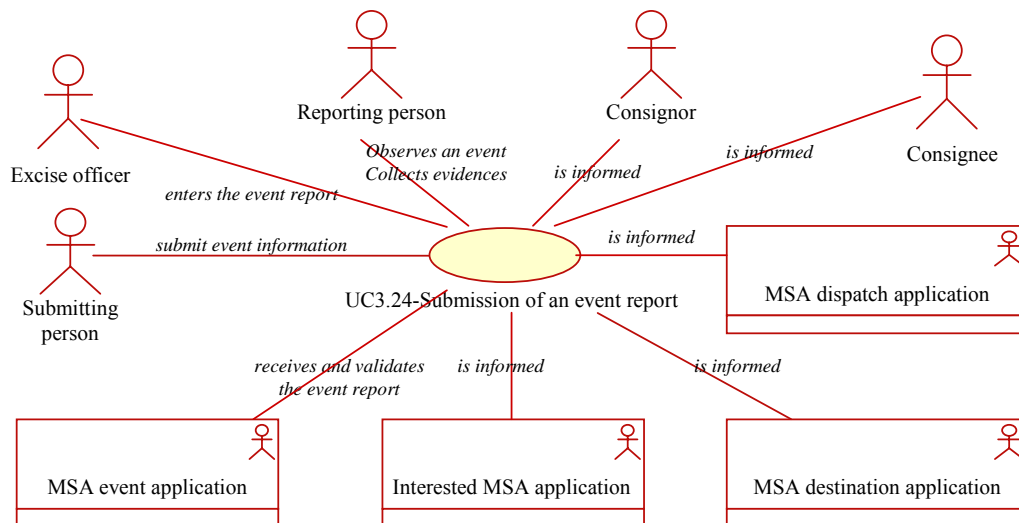


Figure 4 Participants of <UC3.24> Submission of an event report

#### Main actor

- the reporting person (i.e. accompanying person or any other duly mandated person)
  - is committed to report any arising serious event to the competent authorities in the Member State of event*
  - obtains supporting evidences in the MS of event*

#### Other actors

- the submitting person (consignor, consignee or any other person involved in the movement)
  - submits the information relating to an event to the competent authorities of a concerned MSA*
- the Excise officer (in MS of dispatch, MS of destination or MS of event)
  - enters the event report submitted by the submitting person*
- the MSA event application
  - formally validates the event report*
- the MSA of dispatch
  - is informed of the event*
  - forwards information to the consignor*
- the MSA of destination
  - is informed of the event*
  - forwards information to the consignee*
- the interested MSA
  - is informed of the event*
- the consignor
  - is informed of the event by his MSA*
- the consignee
  - is informed of the event by his MSA*



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### 3.1.3 General conditions

#### Trigger

- the reporting person is informed of an event; or
- the reporting person observes an event that must be reported according to the national rules of the Member State where the event arose

#### Pre-conditions

- the reporting and submitting persons have all the necessary information to submit the report of an event

#### Post-conditions

- all actors involved in the movement are aware of the event

### 3.1.4 Process flow diagram

The diagram below show a particular column dedicated to a "MSA of submission"; this must be understood as either the MSA of event, or the MSA of dispatch, or the MSA of destination. The diagram and the following processes have to be interpreted accordingly.

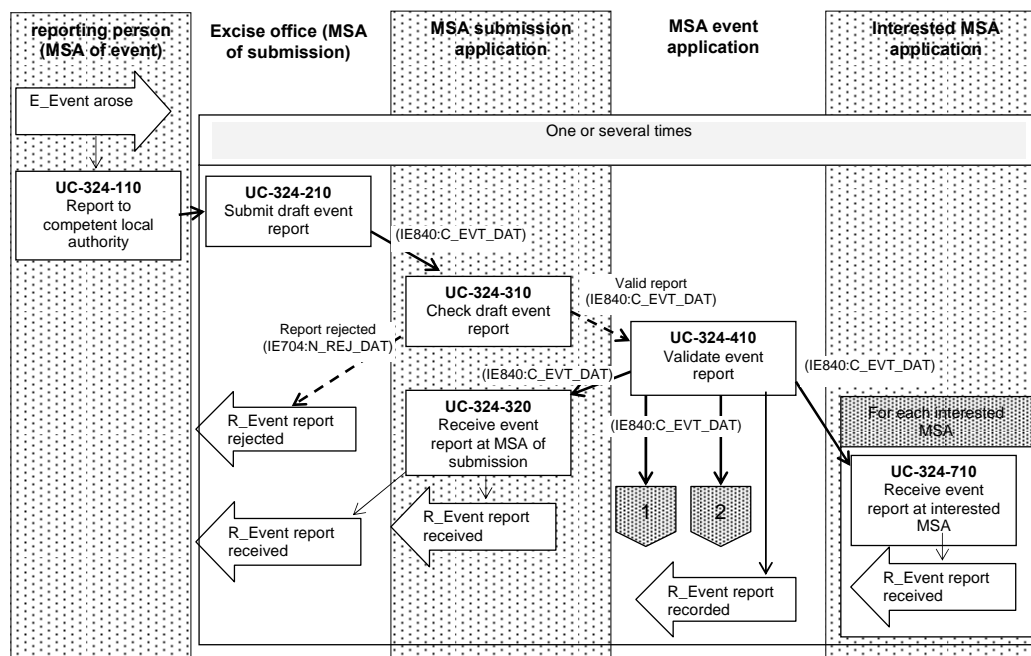


Figure 5 Submission of an event report – Process flow diagram (part 1)

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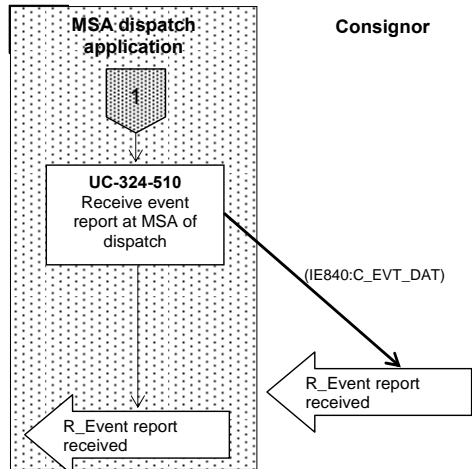


Figure 6 Submission of an event report – Process flow diagram (part 2)

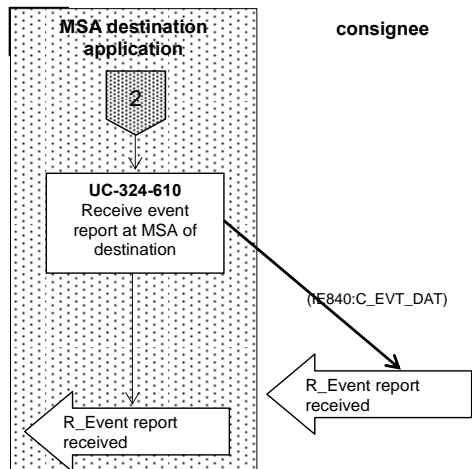


Figure 7 Submission of an event report – Process flow diagram (part 3)

### 3.1.5 Major event

<b>E_Event arose</b>
<b>Actor:</b> reporting person
<b>Location:</b> Anywhere during the movement
The reporting person, or any equivalent actor, observes an event that is worth reporting to the tax authorities.

### 3.1.6 Minor events

None

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### 3.1.7 Processes

<b>Report to competent local authority</b>	<b>Process: UC-324-110</b>
<b>Actor:</b> reporting person	
<b>Location:</b> premises of the competent authority in the Member State of event	
<b>Processing mode:</b> manual	
<b>Constraint:</b> none	
<b>Description:</b> <p>The reporting person goes to the competent local authority designated by the Member State where the event happened and reports the event. He/she obtains an official report to support the further steps.</p> <p><i>The competent local authority takes into account any kinds of evidences, even those that could be judged insufficient for exemption. Hence, even an unofficial document or an affidavit (written declaration made under oath) may be accepted.</i></p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the reporting person has the required evidence to support further steps at Excise office</li> <li>he is in a position to transfer that information to the submitting person</li> </ul>	

<b>Submit draft event report</b>	<b>Process: UC-324-210</b>
<b>Actor:</b> Excise officer	
<b>Location:</b> Excise office in the Member State of submission (i.e. either MSA of event or MSA of dispatch or MSA of destination)	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> the submitting person has the evidence document(s) available	
<b>Description:</b> <p>The submitting person presents the supporting evidence to the Excise officer.</p> <p>The Excise officer enters a draft event report referring to the evidence. As far as possible, he attaches a copy (e.g. scanned image) to the electronic draft event report. He sends the draft event report (IE840:C_EVT_DAT) to his MSA application.</p> <p>The entered information includes:</p> <ul style="list-style-type: none"> <li>local reference assigned to the event report; in the case of a complementary submission, it may be the definitive reference previously assigned by the MSA of event;</li> <li>reference of the e-AAD;</li> <li>one or several events to be signalled by the report: <ul style="list-style-type: none"> <li><i>type of event (one or several codes such as crash, vehicle and goods stolen, goods stolen, goods destroyed, missing document, etc.)</i></li> <li><i>associated information (quantity destroyed or stolen, missing document, etc.)</i></li> </ul> </li> <li>place of event (Member State, approximate or exact address);</li> <li>code of the Excise office where the event is registered;</li> <li>identity of the Excise officer;</li> <li>identity of the declaring person (name, capacity regarding the movement);</li> <li>type and reference of evidence (from list of codes);</li> <li>identity of the authority that established the evidence (if relevant);</li> <li>reference and description of the evidence document(s) and, where possible, their image;</li> <li>optional comments.</li> </ul> <p>If either the MSA of event or the MSA of submission estimates it necessary, an Excise officer may come back later to bring complementary reports, starting again from UC-324-210.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the draft event report is under validation by the application of the MSA of submission</li> </ul>	

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<b>Check draft event report</b>	<b>Process: UC-324-310</b>
<b>Actor:</b> MSA submission application	
<b>Location:</b> MSA of submission	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The application of the MSA of submission receives the submitted draft event report (IE840:C_EVT_DAT) for validation.</p> <p>The application of the MSA of submission formally validates the draft event report.</p> <p>The validation rules are the following:</p> <ul style="list-style-type: none"> <li>• all fields are correctly filled in, possibly by a <i>non-applicable</i> mention;</li> <li>• the referred e-AAD exists; it is in one of the following states: <i>accepted, refused, rejected</i> or <i>delivered</i>.</li> </ul> <p>If the draft event report is found valid, and if the MSA of submission is different from the MSA of event, the MSA submission application transfers the event report (IE840:C_EVT_DAT) to the MSA event application.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the draft event report is found invalid, the list of errors is sent back to the Excise office (IE704:N_REJ_DAT).</li> <li>• if the draft event report is found valid, it has been made available for registration to the MSA of event (IE840:C_EVT_DAT)</li> </ul>	

<b>Validate event report</b>	<b>Process: UC-324-410</b>
<b>Actor:</b> MSA event application	
<b>Location:</b> MSA of event	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the valid event report (IE840:C_EVT_DAT), the application of the MSA of event:</p> <ul style="list-style-type: none"> <li>• in the case of a first submission: <ul style="list-style-type: none"> <li>▪ <i>assigns a unique reference to the event report and saves it securely;</i></li> <li>▪ <i>if the MSA of event is neither the MSA of dispatch nor the MSA of destination nor already an interested MSA, the application of the MSA of event registers it as new interested MSA for the concerned e-AAD;</i></li> </ul> </li> <li>• in the case of a further submission, updates the existing event report;</li> <li>• disseminates the (possibly complementary) event report (IE840:C_EVT_DAT) to the MSA of submission, to the MSA of dispatch, to the MSA of destination and to all interested MSAs.</li> </ul> <p><i>According to the case, the MSA of event is already the MSA of submission, the MSA of dispatch or the MSA of destination; the transmission is then deemed immediately done.</i></p> <p>The application of the MSA of event is free to automatically trigger risk assessment on the concerned e-AAD.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• all concerned MSAs are informed of the event;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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<b>Receive event report at MSA of submission</b>	<b>Process: UC-324-320</b>
<b>Actor:</b> MSA submission application	
<b>Location:</b> MSA of submission	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The application of the MSA of submission receives the event report (IE840:C_EVT_DAT) and forwards it for acknowledgement to the Excise office where the event report was initially submitted.</p> <p>The application of the MSA of submission is free to automatically trigger risk assessment on the concerned e-AAD.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the Excise officer and the submitting person have confirmation that the event was duly registered;</li> <li>the MSA of submission has a valid copy of the event report.</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

<b>Receive event report at MSA of dispatch</b>	<b>Process: UC-324-510</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The application of the MSA of dispatch receives the event report (IE840:C_EVT_DAT) and forwards it to the consignor.</p> <p>If the MSA of event is neither the MSA of dispatch nor the MSA of destination nor already an interested MSA, the application of the MSA of dispatch registers it as new interested MSA for the concerned e-AAD</p> <p>The application of the MSA of dispatch is free to automatically trigger risk assessment on the concerned e-AAD.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the consignor is informed of the event;</li> <li>the list of interested MSAs is updated if relevant;</li> <li>possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

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<b>Receive event report at MSA of destination</b>	<b>Process: UC-324-610</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The application of the MSA of destination receives the event report (IE840:C_EVT_DAT); if the consignee is a PRO, the MSA destination application forwards him the event report (IE840:C_EVT_DAT); if the consignee is an ORO, the MSA of destination and/or the consignor informs him.</p> <p>If the MSA of event is neither the MSA of dispatch nor the MSA of destination nor already an interested MSA, the application of the MSA of destination registers it as new interested MSA for the concerned e-AAD</p> <p>The application of the MSA of destination is free to automatically trigger risk assessment on the concerned e-AAD.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• as far as possible, the consignee is informed of the event;</li> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

<b>Receive event report at interested MSA</b>	<b>Process: UC-324-710</b>
<b>Actor:</b> interested MSA application	
<b>Location:</b> interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The application of the interested MSA receives the event report (IE840:C_EVT_DAT).</p> <p>If the MSA of event is neither the MSA of dispatch nor the MSA of destination nor already an interested MSA, the application of the interested MSA registers it as new interested MSA for the concerned e-AAD</p> <p>The application of the interested MSA is free to automatically trigger risk assessment on the concerned e-AAD.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• possibly, the e-AAD is submitted to risk assessment (UC2.14).</li> </ul>	

### 3.1.8 Major result

<b>R_Event report recorded</b>
<b>Actor:</b> MSA event application
<b>Location:</b> MSA of event
<ul style="list-style-type: none"> <li>• the event report is safely stored</li> <li>• copies of the event report are sent to all concerned parties</li> </ul>

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<b>R_Event report received</b>
<b>Actor:</b> all other actors
<b>Location:</b> all
<ul style="list-style-type: none"> <li>all actors involved are aware of the event</li> </ul>

### 3.1.9 Minor result

<b>R_Event report rejected</b>
<b>Actor:</b> Excise officer
<b>Location:</b> Excise office
<ul style="list-style-type: none"> <li>the Excise officer receives an error message following formal validation;</li> <li>the Excise officer must correct and re-submit the event report. He has all useful information to do so.</li> </ul>

### 3.1.10 Messages

- IE704:N\_REJ\_DAT generic refusal message
- IE840:C\_EVT\_DAT event report

## 3.2 Control and submission of the control report (UC3.03)

### 3.2.1 Overview

A control is either started at random (e.g. roadside control) or prepared in advance based on information coming from risk analysis (and risk assessment) or from intelligence information.

The control officer performs a physical or documentary control based on the information available at place of control and draws the first conclusions.

As far as possible, the control officer annotates the accompanying document bearing the ARC of the movement with the results of the control, or with a reference to the control.

Optionally, the control officer immediately submits to EMCS a raw control report containing his very initial findings.

After the raw control report has possibly been submitted, the investigation following a control continues until the controlling Administration considers that all the needful actions have been carried out. Each Administration determines when the control officer remains responsible for the investigations and when the lead goes to another office. Depending of the MSA's internal organisation, the term "verification officer" refers to the control officer or to another official.

The operations described here are achieved either:

- after the movement has been allowed to continue; or
- while the goods are temporarily held up waiting for further results; or

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- after the movement has been definitely interrupted (see UC3.05 – interruption of a movement).

This use case only concerns the way a given control report is established according to the findings of verification officers. During these investigations, the verification officer not only analyses the raw results of the control, but he is entitled as well to get complementary information through any means at his disposal, such as consultations of electronic records, ad hoc queries, informal exchanges, other controls (either separately registered in EMCS or internal to the MSA), etc. Conclusions found relevant are taken into account to produce the control report.

The raw control report, that always remains optional, is actually a first and incomplete version of the final report; hence, it is conveyed by the same message.

In addition to the findings of the control or verification officers, the control report may carry indicators to request a control at arrival. In this case, as well as any others case deemed necessary by the control officer it must be flagged at the receiving MSAs. A copy of external supporting documents(s), if any, possibly under the form of an image, should be as far as possible attached to the submitted control report or else sent by separate fax or mail.

The processing is iterative, i.e. sending a control report does not close the use case. It is always possible for the control officer to add complementary sub-records to a control report and to send them to the concerned MSAs, including when the movement is considered fully discharged.

### 3.2.2 Participants, motivations and commitments

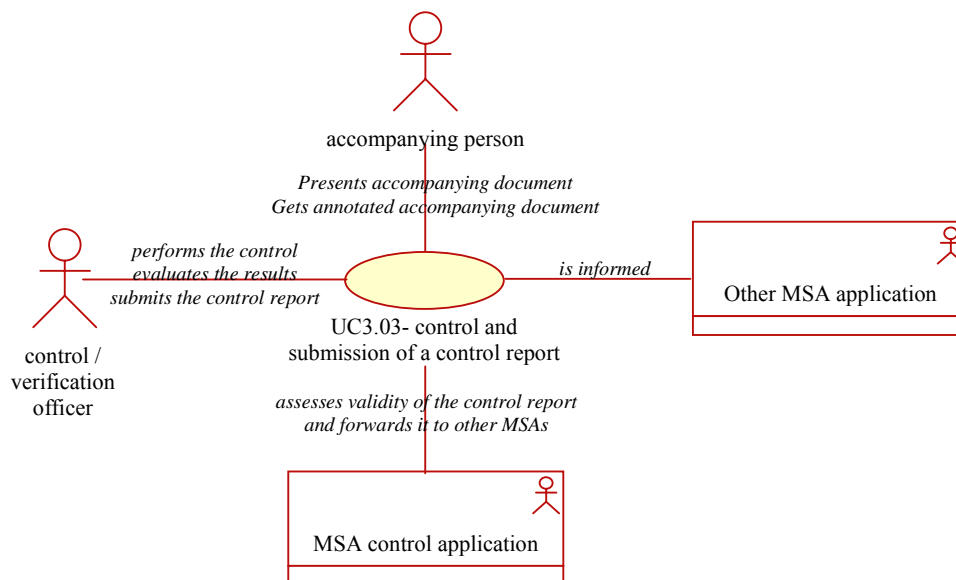


Figure 8 Participants of <UC3.03> Control and submission of the control report

#### Main actor

- control/verification officer
  - *performs a physical or documentary control*



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- *evaluates the findings*
- *submits the control report to his MSA application*

*Other actors*

- accompanying person
  - *presents an accompanying document bearing the ARC of the movement*
  - *has the accompanying document annotated by the control officer*
- MSA control application
  - *assess validity of the control report and forwards it to other concerned MSA*
- other MSA applications
  - *receive the control report from the MSA control application*

### 3.2.3 General conditions

#### Trigger

- A control officer is performing controls along the way

#### Pre-conditions

- Optionally, the control officer has already information on the considered movement

#### Post-conditions

- the control report is registered and available to all concerned MSAs

### 3.2.4 Process flow diagram

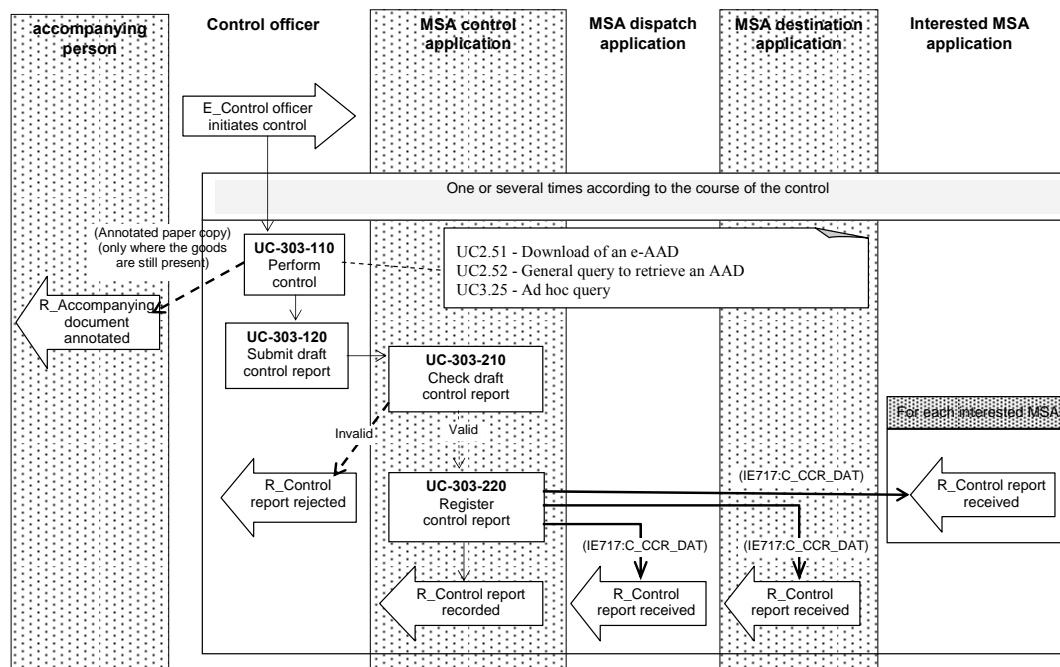


Figure 9 Control and submission of the control report – Process flow diagram

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### 3.2.5 Major event

<b>E_Control officer initiates control</b>
<b>Actor:</b> control officer
<b>Location:</b> place of control
The control officer initiates a physical or documentary control concerning an identified e-AAD.

### 3.2.6 Minor events

None.

### 3.2.7 Processes

<b>Perform control</b>	<b>Process: UC-303-110</b>
<b>Actor:</b> control officer	
<b>Location:</b> place of control	
<b>Processing mode:</b> Manual	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The control officer may compare the documentary information with the object of the control, either the physical state of goods or documentary information related to the e-AAD.</p> <p>As support of his verifications, he ought to consult the latest state of the e-AAD. If electronic access is not possible, the control officer trusts the - possibly annotated – accompanying document that is supposed to accompany the goods.</p> <p>If the goods are still present, he annotates the accompanying document with the results of the control, or with a reference to the control, and gives it back to the accompanying person.</p> <p>After the goods have left the place of control, the control officer either immediately submits the control report or continues investigations on the case.</p> <p>According to Article 24 of Regulation (EC) N° 2073/2004, the control officer is entitled to request the competent authorities of another Member State for additional information. This is achieved through the usage of any of the following use cases:</p> <ul style="list-style-type: none"> <li>• if the accompanying person does not know the ARC of the movement (fallback paper where the ARC is not indicated, no paper at all), search its contents from the supposed initiator MSA that may be inferred from any available information such as the LRN (Local Reference Number, being a serial number), identity of consignor and/or of consignee or nature of goods (See UC2.52 - General query to retrieve an e-AAD);</li> <li>• if the accompanying person knows the ARC but the e-AAD is not available in the MSA of control, download its contents from its initiating MSA (See UC2.51 – Download of an e-AAD);</li> <li>• for any other information, an ad-hoc query described in use case 3.25, in Control context.</li> </ul> <p>It is possible that the control officer observes that a severe irregularity could result in an interruption of the movement. In such a case the control officer either:</p> <ul style="list-style-type: none"> <li>• temporarily stops the goods until the control is considered complete; or</li> <li>• interrupts the movement using the dedicated use case (see UC3.05 – interruption of movement); or</li> <li>• leaves the movement continue and complete the analysis on the basis of the information collected.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the initial, partial or definitive findings necessary to complete a control report are collected.</li> <li>• as far as possible, the accompanying document bears annotations and/or reference to the related to the control.</li> </ul>	

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<b>Submit draft control report</b>	<b>Process: UC-303-120</b>
<b>Actor:</b> control officer	
<b>Location:</b> place of control /or office in the MSA of control	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> a terminal connected to the EMCS application is available	
<p><b>Description:</b></p> <p>The control officer prepares the control report or an update of the control report, indicating:</p> <ul style="list-style-type: none"> <li>• in the header of the report: <ul style="list-style-type: none"> <li>▪ <i>when this is not the very first submission of the control report, its reference;</i></li> <li>▪ <i>reference of the concerned e-AAD</i></li> <li>▪ <i>type of control (physical control, documentary control, etc.; it is possible to enrich that list according to agreements taken in the Excise Committee);</i></li> <li>▪ <i>date of control;</i></li> <li>▪ <i>place of control;</i></li> <li>▪ <i>origin of the control:</i> <ul style="list-style-type: none"> <li>❖ <i>reason for control (control started at random, event signalled, warning received, alert received, request from another office, etc. it is possible to enrich that list according to agreements taken in the Excise Committee);</i></li> <li>❖ <i>optionally, complementary reference of the origin (reference of the event report, of the requesting office, etc.);</i></li> </ul> </li> <li>▪ <i>identity of the control officer;</i></li> <li>▪ <i>if the control office is listed in the EOL, code of the control office to which the control officer belongs else member state code, name and address of the control office to which the control officer belongs;</i></li> <li>▪ <i>global conclusion of the control (control will continue, satisfactory, minor discrepancies found, interruption recommended, procedure recommended under Article 14, procedure recommended under Article 20);</i></li> <li>▪ <i>if any, and as far as possible, copy of the supporting document(s), else a reference and a simple description;</i></li> <li>▪ <i>indicator yes/no to request a future control at arrival of the goods;</i></li> <li>▪ <i>indicator yes/no to request that the control report will be flagged upon receipt in the other Member States;</i></li> <li>▪ <i>list of actions performed (verified counted packs, unloaded, opened packs, annotated accompanying document, etc. it is possible to enrich that list according to agreements taken in the Excise Committee);</i></li> <li>▪ <i>list of discrepancies found at global level (goods not conform, broken seal, etc. it is possible to enrich that list according to agreements taken in the Excise Committee);</i></li> <li>▪ <i>optional comments;</i></li> <li>▪ <i>possibly, transport details if there are not already mentioned in the e-AAD.</i></li> </ul> </li> <li>• a series of sub-records: <ul style="list-style-type: none"> <li>▪ <i>reference of the body records of the e-AAD;</i></li> <li>▪ <i>ascertained shortage or excess (in the unit associated with the product code);</i></li> <li>▪ <i>discrepancies found for the body records (the same list of codes as at global level);</i></li> <li>▪ <i>optional comments.</i></li> </ul> </li> </ul> <p>The control officer submits then the draft of control report to his MSA control application.</p> <p>If the control officer estimates it necessary, he continues his analysis (UC-303-110) with the aim to submit a complementary report.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the draft of control report is under validation by the MSA control application</li> </ul>	

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<b>Check draft control report</b>	<b>Process: UC-303-210</b>
<b>Actor:</b> MSA control application	
<b>Location:</b> premises of MSA of control	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The MSA control application receives the draft of control report submitted by the control officer. It submits the draft of control report to a formal validation including: <ul style="list-style-type: none"> <li>• validity of the identifiers and codes used;</li> <li>• if shortages are detected, the missing quantities do not exceed the initial quantity recorded in the e-AAD.</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• if the report is found invalid: the application returns an error message to the control officer; the control officer must correct the report and re-issue it.</li> <li>• else, processing continues at UC-303-220</li> </ul>	

<b>Register control report</b>	<b>Process: UC-303-220</b>
<b>Actor:</b> MSA control application	
<b>Location:</b> premises of MSA of control	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon validation, the MSA control application: <ul style="list-style-type: none"> <li>• if this is the first submission for this control, assigns a unique reference to the control report;</li> <li>• creates the control report or additional parts of the control report and stores it as reference version;</li> <li>• sends the control report to the MSA of dispatch, to the MSA of destination and to all interested MSAs by a flagged message (IE717:C_CCR_DAT).</li> </ul> <i>If it is itself already the MSA of dispatch, the MSA of destination or an interested MSA, the transmission obviously is deemed immediately done.</i> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the validated control report is disseminated to all involved MSA;</li> <li>• further investigation of the control report may follow under national responsibility;</li> </ul>	

### 3.2.8 Major result

<b>R_Control report recorded</b>
<b>Actor:</b> MSA control application
<b>Location:</b> premises of the MSA of control
<ul style="list-style-type: none"> <li>• the control report is updated and safely stored</li> <li>• copies of the control report are sent to all concerned parties</li> </ul>

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### 3.2.9 Minor results

<b>R_Accompanying document annotated</b>
<b>Actor:</b> accompanying person
<b>Location:</b> place of control
<ul style="list-style-type: none"> <li>The accompanying person has the accompanying document bearing annotations of the control officer</li> </ul>

<b>R_Control report rejected</b>
<b>Actor:</b> control officer
<b>Location:</b> place of control / office of control
<ul style="list-style-type: none"> <li>the control officer receives an error message following formal validation;</li> <li>the control officer has to correct and re-submit the draft control report.</li> </ul>

<b>R_Control report received</b>
<b>Actor:</b> all MSAs but the MSA of control
<b>Location:</b> premises of the MSAs
<ul style="list-style-type: none"> <li>All involved MSAs have received the control report by a flagged message.</li> </ul>

### 3.2.10 Messages

- IE717:C\_CCR\_DAT control report

## 3.3 Interruption of a movement (UC3.05)

### 3.3.1 Overview

Where a MSA detects that a movement cannot continue to its destination, it is in a position to decide to interrupt it and to become the MSA of destination.

This is the case in particular where an event report signals that the totality of goods was lost, stolen or destroyed, or where a control ascertains a severe offence. Any MSA is entitled to interrupt a movement when the offence happened in the territory of its Member State. Where relevant, it attaches the event report or the control report to the interruption message.

The interruption message (including the reference of the event or control report) is sent to the previously nominated MSA of destination, to the MSA of dispatch and to all interested MSAs.

The MSA of dispatch forwards the interruption message to the consignor and the MSA of destination forwards it to the previously nominated consignee.

If the consignee is an ORO, either the MSA of destination or the consignor informs him. The temporary authorisation, if any, is considered suspended until the pending case is

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solved.

### 3.3.2 Participants, motivations and commitments

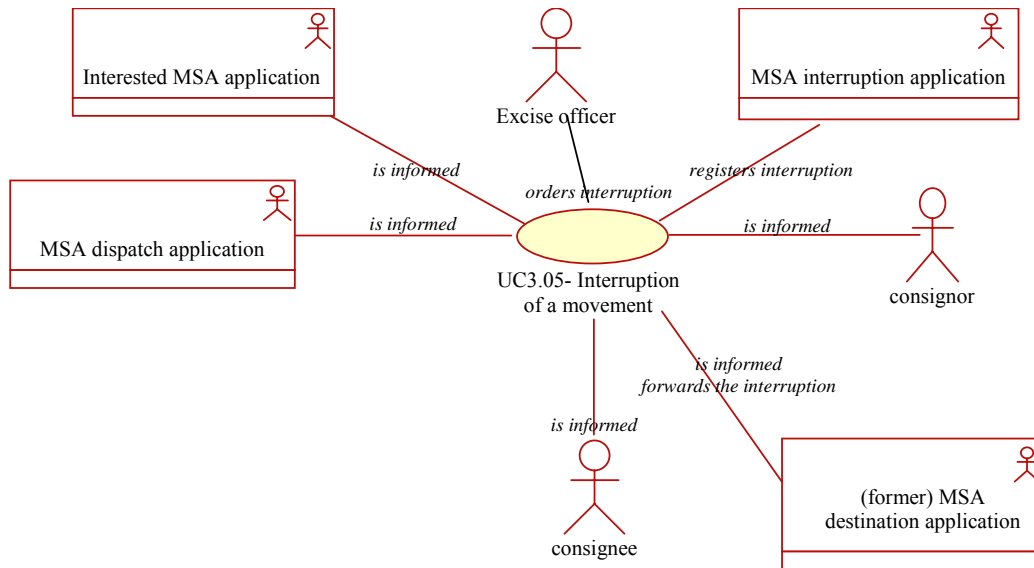


Figure 10 Participants of <UC3.05> Interruption of a movement

#### Main actor

- Excise (or verification) officer
  - *orders interruption of the movement*

#### Other actors

- MSA interruption
  - *becomes the MSA of destination*
- MSA (former) destination application
  - *is informed*
  - *forwards the interruption information to the consignee*
- consignee
  - *is informed by his MSA*
- MSA dispatch application
  - *is informed*
- consignor
  - *is informed by his MSA*
- Interested MSA application(s)
  - *is informed*

### 3.3.3 General conditions

#### Trigger

- the MSA of interruption decides to physically interrupt a movement following

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examination of control report(s) or declared event(s)

#### Pre-conditions

- the official of the MSA of interruption is authenticated and authorised to submit interruption messages

#### Post-conditions

- the e-AAD status is updated to “*stopped*”
- the interruption information of the “*stopped*” e-AAD is disseminated to all involved partners.

### 3.3.4 Process flow diagram

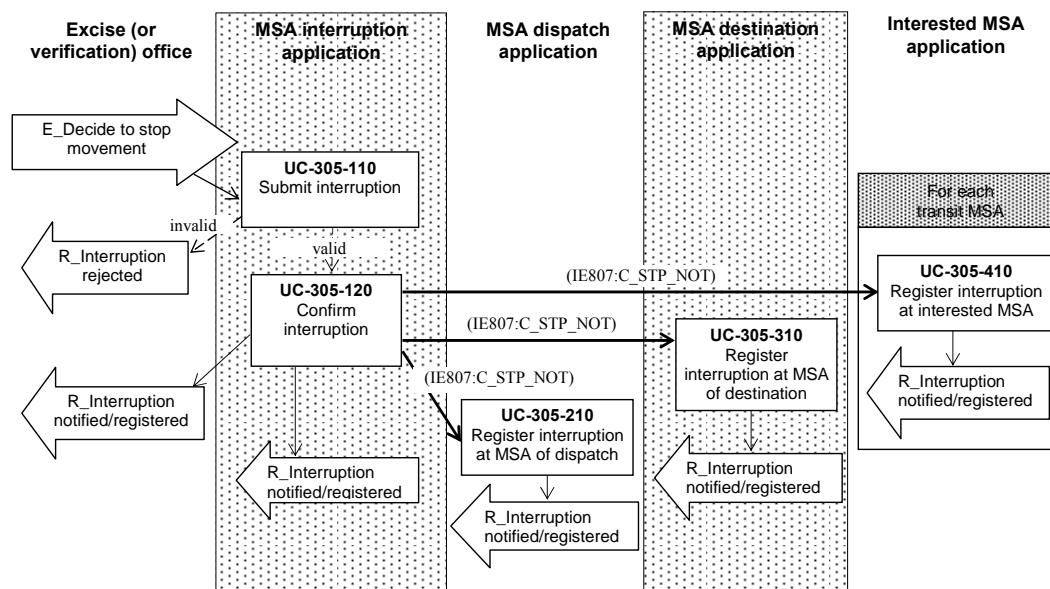


Figure 11 Interruption of a movement – Process flow diagram

### 3.3.5 Major event

<b>E_Decide to stop movement</b>
<b>Actor:</b> an authorised official in the MSA of interruption - potentially any MSA
<b>Location:</b> MSA of interruption
An Excise officer (or a verification officer) in the MSA of interruption decides to interrupt the movement.

### 3.3.6 Minor events

None.

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### 3.3.7 Processes

<b>Submit interruption</b>	<b>Process: UC-305-110</b>
<b>Actor:</b> MSA of interruption	
<b>Location:</b> premises of the MSA of interruption	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>The MSA where the interruption is decided submits an interruption message by giving:</p> <ul style="list-style-type: none"> <li>the ARC of the e-AAD to be interrupted;</li> <li>a reason for the interruption,</li> <li>optionally, the reference of one (or several) event report(s) and/or control report(s).</li> </ul> <p>The data is submitted to a formal (local) validation. That validation includes:</p> <ul style="list-style-type: none"> <li>the e-AAD exists, it is in <i>accepted</i>, <i>cancelled</i>, <i>refused</i>, <i>rejected</i> or <i>exporting</i> state (it is not possible to interrupt a movement that has any other state);</li> <li>if any, the event or control report exists and refers to the e-AAD to be stopped.</li> </ul> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>if the interruption is formally validated, processing continues with UC-305-120</li> <li>else, the refusal of interruption is notified to the submitting officer.</li> </ul>	

<b>Confirm interruption</b>	<b>Process: UC-305-120</b>
<b>Actor:</b> MSA interruption application	
<b>Location:</b> MSA of interruption	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>If the submitted interruption was found valid, the MSA of interruption updates the e-AAD by changing its state to <i>stopped</i></p> <p>The application of the MSA of interruption builds the interruption message (IE807:C_STP_NOT) and sends it to the MSA of dispatch, to the MSA of destination and to all interested MSAs.</p> <p><i>Note: where the MSA of interruption is one of these Member States, the message is internally transferred but the processing described in the following relevant processes (in particular forwarding to economic operators) must be achieved.</i></p> <p>It sends back a confirmation to the requesting Excise officer.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>The e-AAD status is updated to “<i>stopped</i>”</li> <li>the interruption information of the <i>stopped</i> e-AAD is disseminated to all involved partners</li> </ul>	



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<b>Register interruption at MSA of dispatch</b>	<b>Process: UC-305-210</b>
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the interruption message (IE807:C_STP_NOT), the MSA of dispatch updates the e-AAD by changing its state to <i>stopped</i> . It forwards the message to the consignor. <b>Final situation:</b> <ul style="list-style-type: none"> <li>• The e-AAD status is updated to “<i>stopped</i>”</li> <li>• The interruption has been forwarded to the consignor</li> </ul>	

<b>Register interruption at MSA of destination</b>	<b>Process: UC-305-310</b>
<b>Actor:</b> MSA destination application	
<b>Location:</b> MSA of destination	
<b>Processing mode :</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the interruption message (IE807:C_STP_NOT), the MSA of destination updates the e-AAD by changing its state to <i>stopped</i> . It forwards the message to the consignee. <i>If the consignee is an ORO, the MSA of destination and/or the consignor informs him.</i> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• The e-AAD status is updated to “<i>stopped</i>”.</li> <li>• The interruption has been forwarded to the consignee</li> </ul>	

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<b>Register interruption at interested MSA</b>	<b>Process: UC-305-410</b>
<b>Actor:</b> interested MSA	
<b>Location:</b> premises of the interested MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the interruption message (IE807:C_STP_NOT), the interested MSA application updates the e-AAD by changing its state to <i>stopped</i> .	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>The e-AAD status is updated to “<i>stopped</i>”.</li> </ul>	

### 3.3.8 Major result

<b>R_Interruption notified/registered</b>
<b>Actor:</b> all
<b>Location:</b> all
<ul style="list-style-type: none"> <li>the e-AAD is now <i>stopped</i>, all partners are informed.</li> </ul>

### 3.3.9 Minor results

<b>R_Interruption rejected</b>
<b>Actor:</b> Excise (or verification officer)
<b>Location:</b> Excise (or verification) office
<ul style="list-style-type: none"> <li>the submitted interruption has been found formally invalid; the Excise officer is free to re-submit it with corrected information.</li> </ul>

### 3.3.10 Messages

- IE807:C\_STP\_NOT    interruption of movement

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## 4 Risk assessment

This chapter is dedicated to one unique use case named Risk Assessment.

Risk Assessment is the central tool that allows an Administration to select particular movements that meet a given series of criteria.

It consists in applying a series of so-called risk profiles to a given movement; a risk profile is composed of:

- an application point, i.e. an event of the life cycle of the movement associated with the role of the submitting MSA;
- a criterion, i.e. a logical evaluation where some attributes of the considered e-AAD are compared and combined to give an answer (yes or no);
- a resulting action where a message is sent to a national office or to the ELO of another Member State.

Risk profiles are defined either at common level – in which case they are mandatory applied – or at national level, as the MSA wishes.

A risk profile is a logical expression evaluated from the attributes of a given subject, made of an e-AAD and of related objects (such as linked e-AADs and economic operators). It is applied at several points in the life cycle of an e-AAD and returns a yes/no answer. It may then result in raising alerts to different addressees, usually to an office of the applying MSA but possibly an office of another MSA (most often the ELO).

National risk profiles are normally defined as results of Risk Analysis. The risk analysis is a set of methods applied to detect most likely causes of frauds and of incidents whereas the risk assessment analyses movement data to detect most sensitive movements.

It is recommended that the MSAs apply their own risk profiles to detect particular movements, possibly resulting in targeted controls.

When the risk assessment raises an alert, the actions triggered differ according to the calling process.

### 4.1 Risk Assessment (UC2.14)

#### 4.1.1 Overview

Each MSA is committed to implement risk assessment on movements of goods under excise duty suspension arrangements. There is no obligation to do it by computerised means; however the system specification includes that function.

Three ways to trigger Risk Assessment are proposed to the Member States:

- automatically, each time that the state of a movement changes; according to the role of the MSA in the operation, the criteria and resulting actions differ; that way of applying Risk Assessment is mandatory; the goal is to detect cases relevant to EWSE warning;

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- in batch mode, for instance daily, for a deeper examination of the movements of which state changed; according to the role of the MSA in the operation, the criteria and resulting actions differ;
- manually, an Excise or verification officer submits a given range of movements to selected profiles; the resulting action being defined by the submitting official.

Commonly defined risk assessment criteria should change seldom and only upon a common decision of all Member States representatives embodied by a decision of the Excise Committee. It covers for instance the criteria of the Early Warning System for Excises (EWSE).

#### 4.1.2 Participants, motivations and commitments

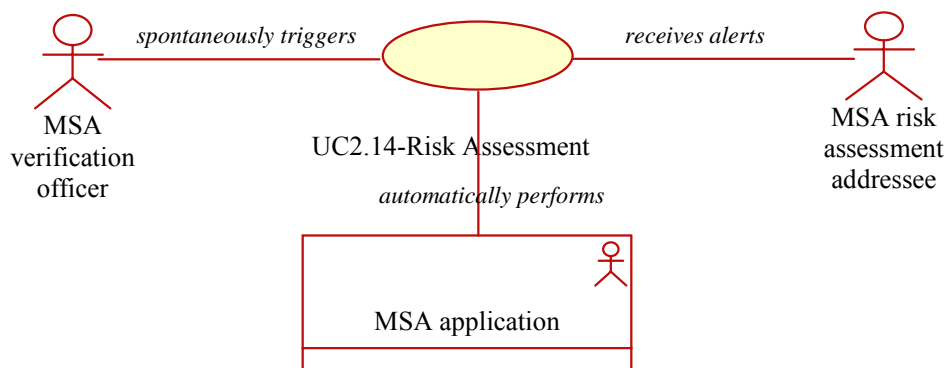


Figure 12 Participants of <UC2.14> Risk Assessment

##### Main actor

- The MSA application
  - *is responsible for performing Risk Assessment automatically following a business process*

##### Other actors

- The verification officer (manually) or the business process (automatically)
  - *applies risk profiles and triggers risk assessment for selected e-AADs*
- The MSA risk Assessment Addressee
  - *is entitled to receive alerts*

#### 4.1.3 General conditions

##### Trigger

- upon each event identified as an application point in a business process (see in appendix B list of codes, the Risk Assessment Application Point Event); or
- a verification officer submits a subject of assessment to the risk assessment process

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#### Pre-conditions

- the list of risk profiles applicable in the MSA is operational

#### Post-conditions

- the whole list of applicable Risk Assessment criteria has been processed (see in appendix D functional messages, the organisation of risk assessment criteria)
- the list of actions of the matching RA profile has been processed

#### 4.1.4 Process flow diagram

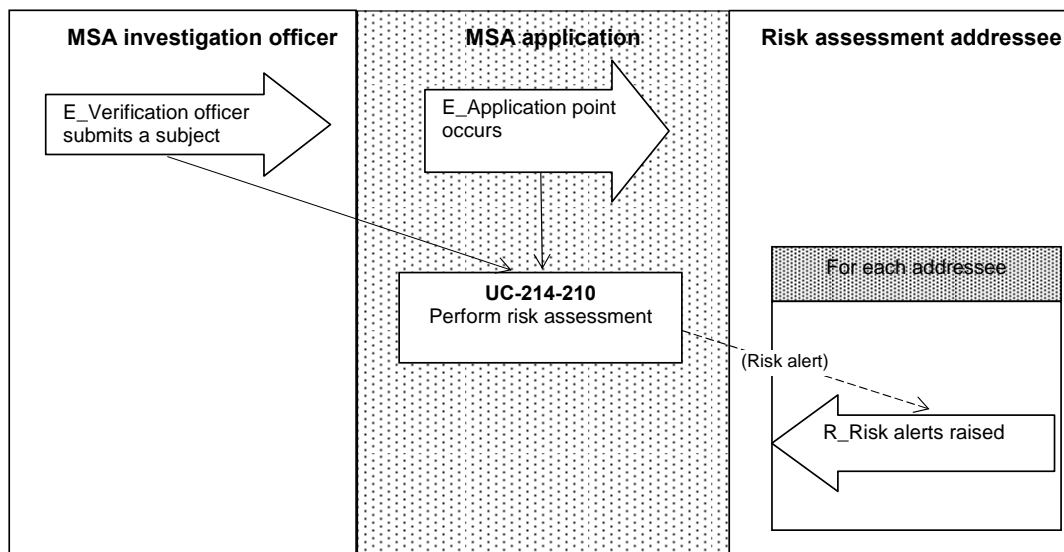


Figure 13 Risk Assessment – Process flow diagram

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#### 4.1.5 Major events

<b>E_Application point conditions occurs</b>
<b>Actor:</b> MSA application
<b>Location:</b> MSA's premises
<ul style="list-style-type: none"> <li>during the process at application point, one or several risk profiles are selected.</li> <li>during the process, the MSA application submits a periodical batch.</li> <li>during a batch a subject is automatically submitted to the risk assessment.</li> </ul>

#### 4.1.6 Minor events

<b>E_Verification officer submits a subject</b>
<b>Actor:</b> Verification officer
<b>Location:</b> MSA Office
<ul style="list-style-type: none"> <li>the Verification Officer selects a subject and submits it to the risk assessment process.</li> </ul>

#### 4.1.7 Processes

<b>Perform risk assessment</b>	<b>Process: UC-214-210</b>
<b>Actor:</b> MSA application	
<b>Location:</b> MSA's premises	
<b>Processing mode:</b> Semi-automatic or automatic (according to the case)	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon each event identified as a possible application point, the business process (automatically) or verification officer (manually) submits the subject of assessment to the risk assessment process.</p> <p>The application selects all risk profiles associated with the application point.</p> <p>The application evaluates successively each criterion against the subject of evaluation.</p> <p>If the requirement is met, the application registers the resulting action but does not trigger processing yet.</p> <p>After completion of all evaluations, the application synthesises all registered actions into a unique alert per addressee.</p> <p>The application applies actions resulting from each profile found matching during the examination.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>all risk profiles related to the application point have been evaluated; or</li> <li>all risk profiles related to the subject have been evaluated.</li> </ul>	

#### 4.1.8 Major result

<b>R_Risk alerts raised</b>
<b>Actor:</b> Risk Assessment addressees
<b>Location:</b> MSA's premises
<ul style="list-style-type: none"> <li>each addressee receives an alert for all matching evaluation.</li> </ul>

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#### 4.1.9 Minor results

None

#### 4.1.10 Messages

- Each MSA is responsible of the format of the alert.

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## 5 Collaboration use cases

Tools for the administrative cooperation between MSA are regulated by Council Regulation (EC) No 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties.

In the context of EMCS, the Regulation:

- (Article 3.2) defines one central liaison office per Member State, hereafter referred to as the Excise Liaison Office (ELO), in charge of coordinating the administrative cooperation between Administrations; it also authorises the MSAs to delegate some tasks to other liaison departments, provided that all communications are copied to the central ELO;
- (Article 3.4) extends the definition of the ELO to complementary liaison offices acting under the control of the central ELO;
- (Article 5) describes the mutual commitments of Member States for the provision of information; it is the basis for Mutual Assistance;
- (Article 22) defines the electronic database, commonly known as the System for Exchange of Excise Data (SEED) to regularly exchange information on the natural or legal persons allowed to permanently or temporarily intervene in duty suspended exchanges and on the premises authorised as tax warehouses;
- (Article 23) includes the existing Early Warning System for Excises (EWSE) as a tool for administrative cooperation;
- (Article 24) includes the existing Movement Verification System (MVS) as a tool for administrative cooperation;
- (Article 25) lays down provisions on the preservation of historical information on movements for at least three years from the end of the calendar year in which the movement was initiated; and
- (Article 26.2) defines the exchange of statistics data with the competent service of the European Commission.

Other Articles of the Regulation provide other categories of information that are not presently described in the scope of EMCS but could be added afterwards.

Except the maintenance of SEED and the collection of statistics that are addressed in Section III, the FESS proposes a range of functions to cover administrative co-operation:

- a range of functionality covers the scope of Mutual Assistance:
  - UC2.51 – Download of an e-AAD
  - UC2.52 – General query to retrieve an e-AAD;
  - the ad hoc query (UC3.25 – Ad-hoc query) is a simple request/reply mechanism to get any kind of information in a range of "contexts"; that function used in the so-called *Mutual Assistance* context should be used only when no other available tool (in particular MVS and cross-consultations) cannot provide the useful information. In this context ELO means the competent authority referred to in article 3 paragraphs 4 and 5 of regulation 2073/2004 [A13] or, if applicable, any other competent authority designated by each member states.
- the Early Warning System for Excises (EWSE) based on the application of risk assessment:
  - Spontaneous EWSE feedback (UC3.01 – Spontaneous EWSE feedback) is the continuation of the current EWSE information; it consists for the MSA of dispatch



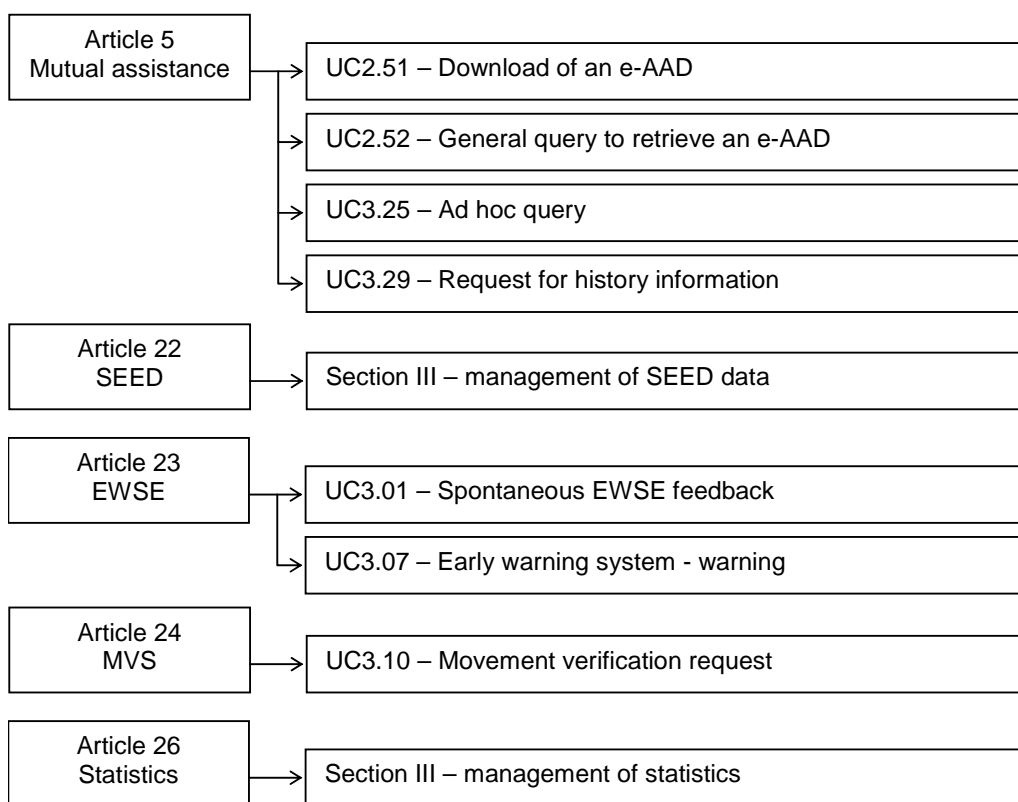
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to send the e-AAD itself. By applying (national) risk profiles, the MSA of destination detects relevant e-AADs, may perform control actions and then returns back in a spontaneous feedback message the results of the controls if an irregularity or an infringement has been established or any event worth reporting.

- EWSE warning (UC3.07 – Early warning system - warning) is triggered by the MSA of dispatch applying (common or national) risk profiles, resulting in a warning message being sent to the MSA of destination (possibly to interested MSA). The MSA of destination must send back the requested information and/or the results of the requested controls through a feedback message. If an interested MSA has received the warning message, it may send back the feedback.
- The Movement Verification System (MVS) (UC3.10 – Movement-verification request) provides specific exchanges of information concerning movements that have or should have finished; it consists for a MSA to consult another MSA and require either information or performance of controls.
- (UC3.29 – Request for history information) allows retrieving information on movements that are possibly archived.

#### **Regulation (EC) No 2073/2004**

#### **FESS**



*Figure 14 Summary of Administrative cooperation*

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## 5.1 Spontaneous EWSE feedback (UC3.01)

### 5.1.1 Overview

Transmission of the e-AAD prior to dispatch of goods stands for EWSE information message.

Upon receipt of a submitted e-AAD, the MSA of destination performs risk assessment based on risk profiles, with the aim to trigger an alert to its own ELO or to the competent local office, if found useful

From that alert, control actions may be performed. If an infringement or an irregularity has been established, or for any other reason deemed useful, the ELO of the MSA of destination sends a feedback message to the ELO of the MSA of dispatch.

### 5.1.2 Participants, motivations and commitments

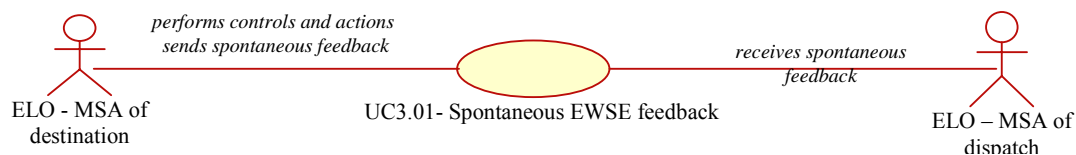


Figure 15 Participants of <UC3.01> Spontaneous EWSE feedback

#### Main actor

- the ELO of the MSA of destination
  - decides to undertake controls on a particular e-AAD*
  - sends a spontaneous EWSE feedback message reporting the results of the controls performed if relevant*

#### Other actors

- the ELO of the MSA of dispatch
  - receives the results of the controls performed by the MSA of destination if relevant*

### 5.1.3 General conditions

#### Trigger

- the ELO of the MSA of destination (or an investigation office if the MSA is so organised) achieved a series of controls on a recently received e-AAD

#### Pre-conditions

- the actions or controls following detection of a consignment at risk are completed and it is confirmed that the MSA of dispatch must be informed

#### Post-conditions

- the MSA of dispatch is informed of the results of actions and controls completed by the MSA of destination

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#### 5.1.4 Process flow diagram

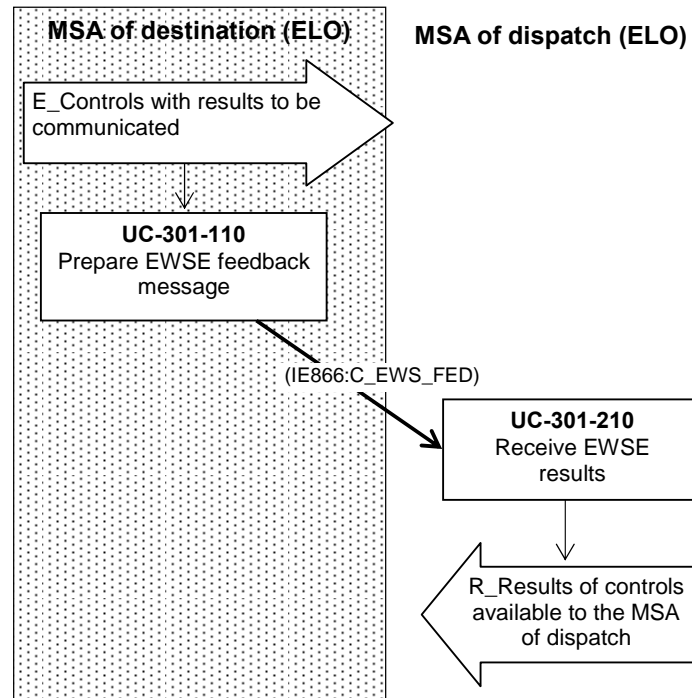


Figure 16 Spontaneous EWSE feedback – Process flow diagram

#### 5.1.5 Major event

<b>E_Controls with results to be communicated</b>
<b>Actor:</b> ELO (or investigation office) of the MSA of destination
<b>Location:</b> premises of the MSA of destination
The actions and controls completed by the MSA of destination have resulted in establishing an irregularity or an infringement or any other events considered of interest for the MSA of dispatch

#### 5.1.6 Minor events

None

#### 5.1.7 Processes

<b>Prepare EWSE feedback message</b>	<b>Process: UC-301-110</b>
<b>Actor:</b> ELO (or investigation office) of the MSA of destination	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b>	

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An officer in the ELO (or investigation office) of the MSA of destination collects the results of the actions and controls performed upon an alert triggered by the Risk Assessment function (see UC2.14) and summarises them into an EWSE feedback message (IE866:C\_EWS\_FED). If relevant, he may attach supporting document(s) to the feedback message.

He sends the message to the ELO of the MSA of dispatch.

If the sending office is any other office than the central ELO, the message must be copied to the central ELO of the MSA of destination.

**Final situation:**

- the spontaneous feedback has been sent to the MSA of dispatch

<b>Receive EWSE results</b>	<b>Process: UC-301-210</b>
<b>Actor:</b> ELO of the MSA of dispatch	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of a spontaneous EWSE feedback message, the ELO of the MSA of dispatch is free to undertake their own controls and to continue exchanges (with or without support of EMCS).	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the MSA of dispatch is informed of results of possible controls.</li> </ul>	

### 5.1.8 Major result

<b>R_Results of controls available to the MSA of dispatch</b>
<b>Actor:</b> ELO of the MSA of dispatch
<b>Location:</b> premises of the MSA
The results of the controls are ready to serve for further actions

### 5.1.9 Minor results

None

### 5.1.10 Messages

- IE866:C\_EWS\_FED EWSE feedback message

## 5.2 Early warning system - warning (UC3.07)

### 5.2.1 Overview

The MSA of dispatch is committed to perform Risk Assessment on each e-AAD

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validated by its system, when the e-AAD enters the state 'accepted'. Some risk profiles, either national or common, result in sending an EWSE warning message.

It is either directly sent to the MSA of destination (and possibly to interested MSAs) or prior submitted to the ELO of the MSA of dispatch that chooses either to forward it to the MSA of destination (and possibly to interested MSAs) or to reject it. The warning message carries a precise description of the suspected risk.

Upon receipt of the EWSE warning message, the ELO of the MSA of destination is invited (not obliged) to undertake the requested actions and controls.

The MSA of destination is allowed however to mention an extension of the deadline and/or to request further information in the answer message

The MSA of destination must send back a feedback message by the requested deadline, communicating results of possible actions and controls.

The interested MSAs are neither obliged to carry out the requested actions and controls nor obliged to send back a feedback message.

The MSA of destination (or interested MSAs) may find it useful to issue a separate control report concerning the e-AAD, for instance because the feedback message is not detailed enough to contain all findings. In that case, the feedback message gives only a summary result of the control and mentions the reference of the control report.

Note that contrary to the Phase 0 EWSE, the warning message does not contain the details of the concerned e-AAD that is separately provided by the dissemination completed under the submission use case (UC2.01).

## 5.2.2 Participants, motivations and commitments

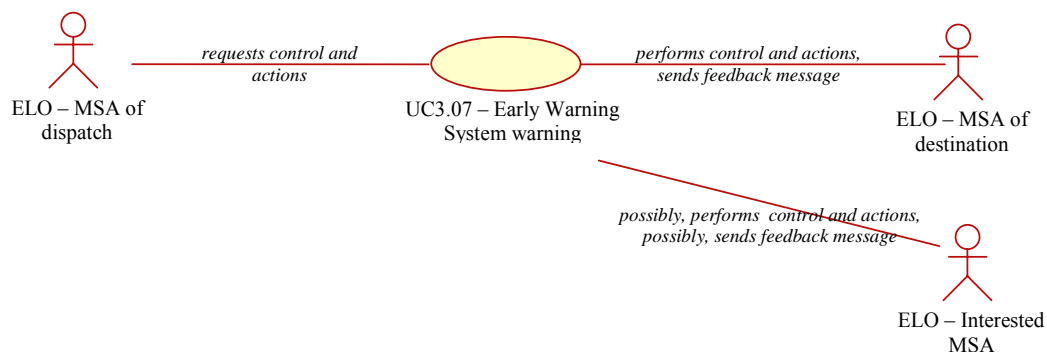


Figure 17 Participants of <UC3.07> Early warning system - warning

### Main actor

- the ELO of the MSA of dispatch
  - detects suspect e-AAD cases resulting from Risk Assessment*
  - requests the MSA of destination to perform controls*
  - receives the results of the controls or actions performed by the MSA of destination and possibly by other interested MSAs.*

### Other actors

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- the ELO of the MSA of destination
  - *performs controls and actions requested by the MSA of dispatch*
  - *sends a feedback message reporting the results of the controls performed*
- the ELO of the interested MSA
  - *possibly, performs controls and actions requested by the MSA of dispatch*
  - *possibly, sends a feedback message reporting the results of the controls performed*

### 5.2.3 General conditions

#### Trigger

- Risk Assessment at MSA of dispatch detected an e-AAD matching a risk profile relevant to EWSE warning

#### Pre-conditions

- none.

#### Post-conditions

- the MSA of dispatch is informed of the results of actions and controls completed by the MSA of destination.

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## 5.2.4 Process flow diagram

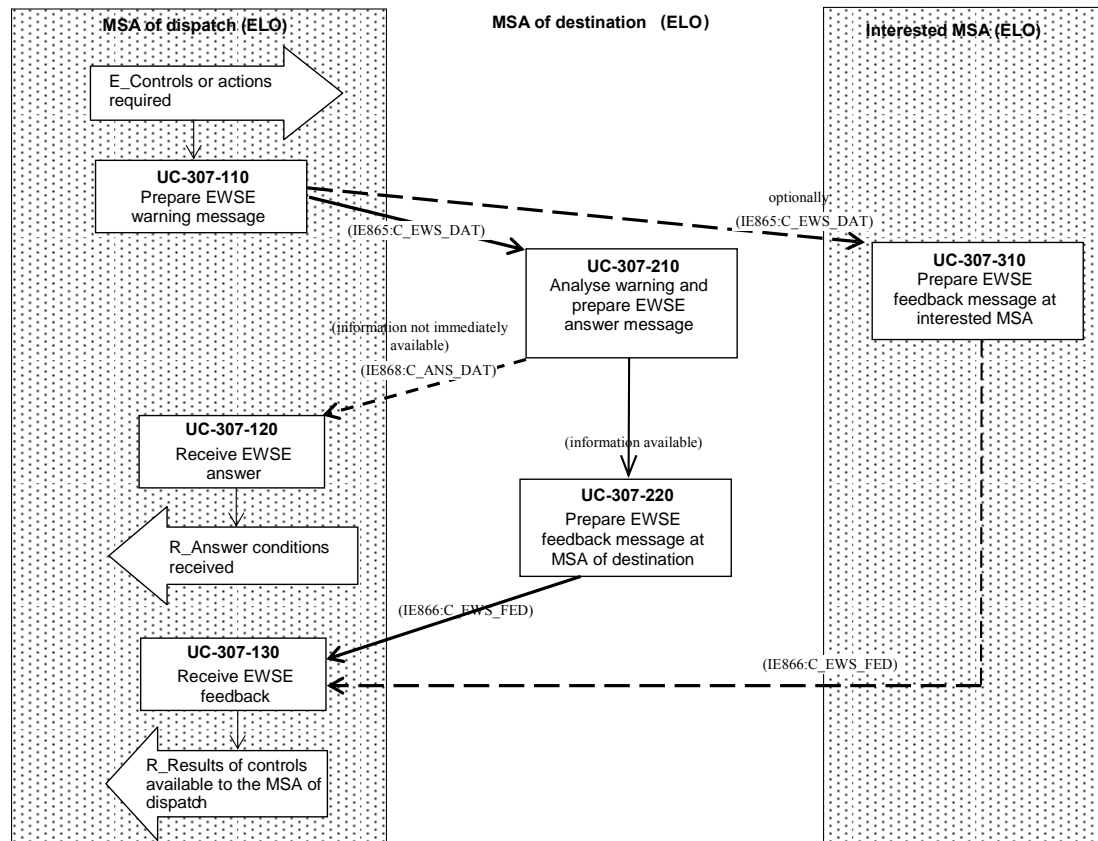


Figure 18 Early warning system - warning – Process flow diagram

## 5.2.5 Major event

<b>E_Controls or actions required</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> premises of the MSA of dispatch
Risk Assessment found that a submitted e-AAD necessitates specific controls or actions.

## 5.2.6 Minor events

none

## 5.2.7 Processes

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<b>Prepare EWSE warning message</b>	<b>Process: UC-307-110</b>
<b>Actor:</b> MSA dispatch application (ELO)	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Semi-automatic or automatic (according to the case)	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>As a result of Risk assessment, the application or the ELO of the MSA of dispatch prepares a warning message (IE865:C_EWS_DAT) to inform the MSA of destination that a series of controls are necessary on a given consignment (e-AAD). The description of the suspected risk is mentioned into the warning message. The ELO of the MSA of dispatch may request the answer at another time limit than that usually predefined</p> <p>The message is sent to the ELO of the MSA of destination.</p> <p>Optionally (it is up to the MSA of dispatch) the message is sent to the ELO of an interested MSA.</p> <p>Each time that the originator of the warning message is not the central ELO (which covers both automatic sending and issuance by another office) the message is copied to the central ELO of the MSA of dispatch.</p> <p>Upon sending the message to the MSA of destination, the MSA dispatch application optionally starts a timer (TIM_EWS) to expire at the expected deadline for sending back the EWSE feedback message.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the warning information has been sent to the MSA of destination;</li> <li>• optionally the warning information has been sent to an interested MSA;</li> <li>• the timer TIM_EWS is started optionally.</li> </ul>	

<b>Analyse warning and prepare EWSE answer message</b>	<b>Process: UC-307-210</b>
<b>Actor:</b> MSA destination application (ELO)	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the warning message (IE865:C_EWS_DAT), it is immediately flagged because of the urgent nature of the expected response. The ELO of the MSA of destination analyses it and estimates whether it is possible or not to complete the requested actions in the time limit given in the warning message.</p> <p>The normal sequence is to receive the e-AAD before the warning message but it might happen that the order is not respected. If the case arises, the e-AAD is deemed to arrive soon; if the e-AAD does not come, the officer should request its download from the MSA of dispatch (see UC2.51 – download of an e-AAD).</p> <p>If the MSA of destination agrees with the contents of the warning message, this agreement is implicit; processing directly follows with UC-307-220.</p> <p>If the MSA of destination does not agree, in particular with the requested deadline for feedback, it prepares an answer message (IE868:C_ANS_DAT) and sends it back to the ELO of the MSA of dispatch.</p> <p>To carry out the requested actions, the MSA of destination is free to request complementary information through use case 3.25 – ad hoc query, used in <i>EWSE</i> context (i.e. answer is deemed to be "immediate"). In this case, the ad hoc query must have a link to this EWSE warning.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the requested controls are ongoing; or</li> <li>• the answer information has been sent to the MSA of dispatch.</li> </ul>	



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<b>Receive EWSE answer</b>	<b>Process: UC-307-120</b>
<b>Actor:</b> MSA dispatch application (ELO)	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the EWSE answer (IE868:C_ANS_DAT), the MSA dispatch application presents the answer message to the ELO.</p> <p>If the answer message mentions a change of deadline, the MSA of dispatch updates the running timer (TIM_EWS) associated with the deadline for feedback to reflect that change.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the ELO of the MSA of dispatch is aware of the terms of the answer message and informed whether and when feedback information will come back;</li> <li>the timer TIM_EWS is updated if relevant.</li> </ul>	

<b>Prepare EWSE feedback message at MSA of destination</b>	<b>Process: UC-307-220</b>
<b>Actor:</b> MSA destination application (ELO or investigation office)	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>An officer in the ELO (or investigation office) of the MSA of destination collects the results of the actions and controls performed following the EWSE warning and summarises them into an EWSE feedback message (IE866:C_EWS_FED). The control report is referenced in the message and can be consulted for complete results. If relevant, he may attach supporting document(s) to the feedback message.</p> <p>The ELO of the MSA of destination sends the feedback message to the ELO of the MSA of dispatch.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the results of controls and actions have been sent to the MSA of dispatch.</li> </ul>	

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<b>Prepare EWSE feedback message at interested MSA</b>	<b>Process: UC-307-310</b>
<b>Actor:</b> interested MSA application (ELO or investigation office)	
<b>Location:</b> premises of the interested MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the warning message (IE865:C_EWS_DAT), the ELO of the interested MSA analyses it and estimates whether it is possible or not to complete the requested actions.</p> <p>The normal sequence is to receive the e-AAD before the warning message but it might happen that the order is not respected. If the case arises, the e-AAD is to be consulted.</p> <p>An officer in the ELO (or investigation office) of the interested MSA collects the results of the actions and controls performed following the EWSE warning and summarises them into an EWSE feedback message (IE866:C_EWS_FED). The control report is referenced in the message and can be consulted for complete results. If relevant, he may attach supporting document(s) to the feedback message.</p> <p>To prepare the feedback information, the interested MSA is free to request complementary information through use case 3.25 – ad hoc query, used in <i>EWSE</i> context (i.e. answer is deemed to be "immediate"). In this case, the ad hoc query must have a link to this EWSE warning.</p> <p>The ELO of the interested MSA sends the feedback message to the ELO of the MSA of dispatch (see administrative arrangement).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the results of controls and actions have been sent to the MSA of dispatch.</li> </ul>	

<b>Receive EWSE feedback</b>	<b>Process: UC-307-130</b>
<b>Actor:</b> MSA dispatch application (ELO)	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the EWSE feedback message (IE866:C_EWS_FED), the MSA dispatch application:</p> <ul style="list-style-type: none"> <li>if the timer associated with the feedback message (TIM_EWS) is still running, stops it; else, if no answer is received within the time limit, the MSA of dispatch application triggers “UC3.09-Early warning system - deadline for feedback;</li> <li>presents the feedback message to the ELO.</li> </ul> <p>The ELO of the MSA of dispatch is free to undertake additional controls and to continue exchanges (with or without support of EMCS).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the MSA of dispatch is informed of the results of controls or actions completed by the MSA of destination or interested MSA;</li> <li>the timer TIM_EWS is stopped.</li> </ul>	

### 5.2.8 Major result

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<b>R_Results of controls available to the MSA of dispatch</b>
<b>Actor:</b> ELO of the MSA of dispatch
<b>Location:</b> premises of the MSA of dispatch
The results of the controls are available to the MSA of dispatch, ready to serve for further actions

### 5.2.9 Minor results

<b>R_Answer Conditions received</b>
<b>Actor:</b> ELO of the MSA of dispatch
<b>Location:</b> premises of the MSA of dispatch
The ELO is informed of the content of the answer message sent by the MSA of destination (in particular with the possible extension of deadline or with the list of requested actions).

### 5.2.10 Messages

- IE865:C\_EWS\_DAT EWSE warning message
- IE868:C\_ANS\_DAT answer message
- IE866:C\_EWS\_FED EWSE feedback message

## 5.3 Early warning system - deadline for feedback (UC3.09)

### 5.3.1 Overview

When an EWSE warning message is issued, the recipient (ELO of the MS of destination) is committed to give a feedback by a predefined deadline.

This use case provides a Member State of dispatch with a help to control that the expected feedback has been received in due time.

When sending an EWSE warning message, the application of the MSA of dispatch starts a timer TIM\_EWS to expire at the expected deadline for sending back the feedback message.

This Use Case addresses the case where this timer expires before the feedback message is received back from the MSA of destination: the MSA of dispatch application sends a reminder message to the ELO MSA of destination.

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### 5.3.2 Participants, motivations and commitments

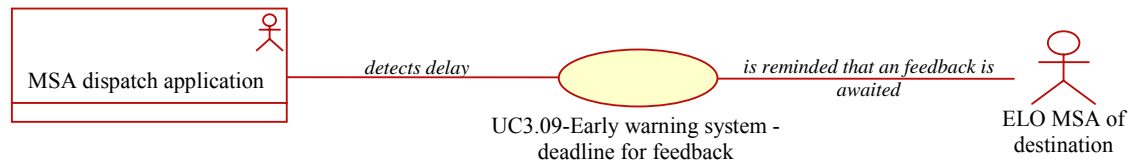


Figure 19 Participants of <UC3.09> Early warning system - deadline for feedback

#### Main actor

- the MSA dispatch application
  - *detects that a feedback message was not sent back in due time*
  - *reminds the MSA of destination that feedback is being expected*

#### Other actors

- the ELO of the MSA of destination
  - *is committed to reply by a feedback message (under Use Case 3.07 - Early warning system - warning)*

### 5.3.3 General conditions

#### Trigger

- the time limit of timer (TIM\_EWS) expires

#### Pre-conditions

- none.

#### Post-conditions

- the ELO of the MSA of destination is reminded that they have to send their feedback

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### 5.3.4 Process flow diagram

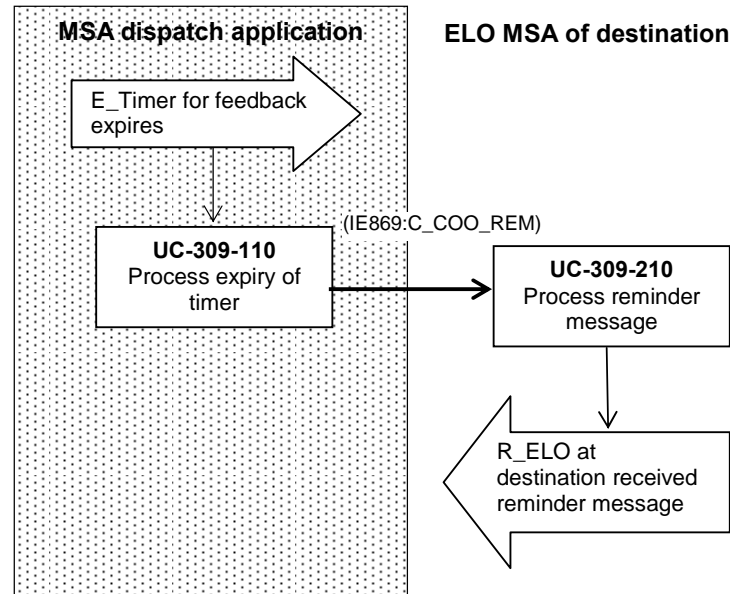


Figure 20 Early warning system - deadline for feedback – Process flow diagram

### 5.3.5 Major event

<b>E_Timer for feedback expires</b>
<b>Actor:</b> MSA dispatch application
<b>Location:</b> premises of the MSA of dispatch
the time limit of timer TIM_EWS expired

### 5.3.6 Minor events

none

### 5.3.7 Processes

<b>Process expiry of timer</b>	<b>Process:</b> UC-309-110
<b>Actor:</b> MSA dispatch application	
<b>Location:</b> premises of the MSA of dispatch	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The application creates a reminder message (IE869:C_COO_REM) and sends it to the MSA of destination.	
<b>Final situation:</b>	
<ul style="list-style-type: none"> <li>the reminder message has been sent to the MSA of destination</li> </ul>	

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<b>Process reminder message</b>	<b>Process: UC-309-210</b>
<b>Actor:</b> MSA of destination	
<b>Location:</b> premises of the MSA of destination	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt, the reminder message is directed to the ELO of the MSA of destination for further action.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the ELO of the MSA of destination is reminded of their commitment</li> </ul>	

### 5.3.8 Major result

<b>R_EOL at destination received reminder message</b>
<b>Actor:</b> ELO of the MSA of destination
<b>Location:</b> premises of the MSA of destination
The ELO of the MSA of destination is reminded that a feedback is expected

### 5.3.9 Minor results

None

### 5.3.10 Messages

- IE869:C\_COO\_REM reminder message for administrative cooperation

## 5.4 Movement verification - request (UC3.10)

### 5.4.1 Overview

The Movement Verification System is based on Article 24 of the Council Regulation (EC) N° 2073/2004 of 16 November 2004 on administrative cooperation in the field of excise duties [A13].

Movement Verification is used between Member States to request documentary verification or other controls on a movement which have finished or should have finished. That usage should be significantly reduced within EMCS by the availability of movement information on-line or almost on-line. However, in particular to request specific actions on a given movement, such as physical or administrative controls, movement verification exchanges remain necessary, for example in case of non reception of the report of receipt, or a control a posteriori.

Upon receipt of the movement verification request message, the requested MSA is

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committed to undertake the requested actions and controls and give back results by the requested deadline.

The requested MSA is allowed however to request an extension of the deadline or discuss the exact list of actions and controls in the answer message.

After completion of the requested controls, the addressed MSA sends back the results of actions and controls in a feedback message.

The following describes MVS as being an ELO-to-ELO communication; this should not prevent other verification offices from participating to MVS exchanges; however, in all cases, the MVS messages are to be sent to the ELO of the addressed MSA, each MSA being free to forward information to the competent office.

## 5.4.2 Participants, motivations and commitments



Figure 21 Participants of <UC3.10> Movement verification - request

### Main actor

- the requesting ELO
  - requests the MSA of addressed ELO to perform documentary verification or other controls; or*
  - receives the results of the controls performed by the MSA of addressed ELO*

### Other actors

- the addressed ELO
  - is responsible for sending a MVS feedback message reporting the results of the controls performed*

## 5.4.3 General conditions

### Trigger

- the requesting ELO validated the fact that controls or actions concerning a particular e-AAD were necessary in the MSA of addressed ELO

### Pre-conditions

- none

### Post-conditions

- the requesting ELO is informed of the results of actions and controls completed by the MSA of addressed ELO.

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#### 5.4.4 Process flow diagram

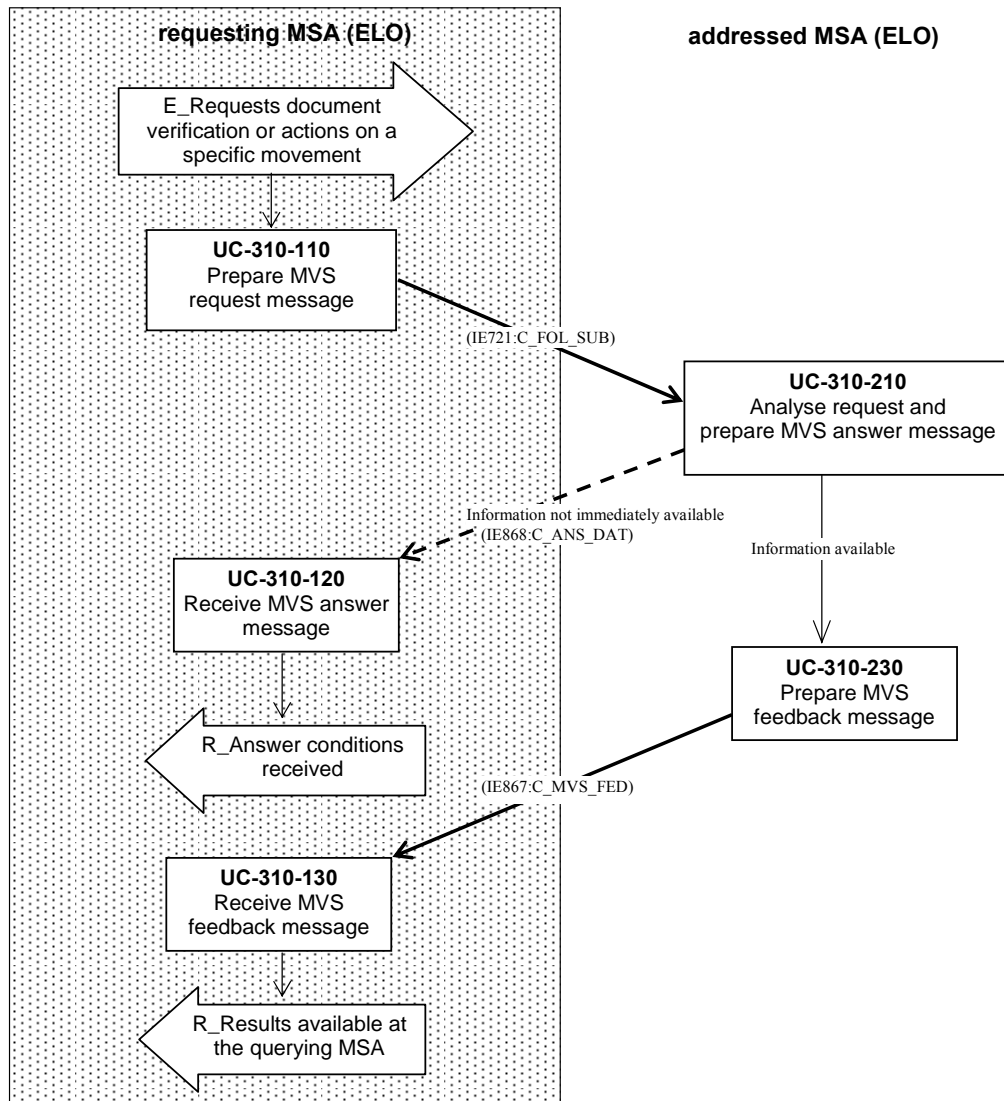


Figure 22 Movement verification - request – Process flow diagram



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#### 5.4.5 Major event

<b>E_Requests document verification or actions on a specific movement</b>
<b>Actor:</b> ELO of the requesting MSA
<b>Location:</b> premises of ELO
Upon any event that draws their attention on a particular movement (in particular risk assessment, but possibly any other information coming from external sources), the ELO of any Member State sends a MVS request message to another ELO to trigger further controls or documentary verification.

#### 5.4.6 Minor events

none

#### 5.4.7 Processes

<b>Prepare MVS request message</b>	<b>Process: UC-310-110</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The requesting ELO creates and fills the MVS request message. If relevant, the requesting ELO may attach supporting document(s) to the request message.</p> <p>The MVS request message contains:</p> <ul style="list-style-type: none"> <li>• the ARC of the movement;</li> <li>• the reasons for the request (from list of codes);</li> <li>• possibly, additional information items: <ul style="list-style-type: none"> <li>▪ <i>a free text</i></li> </ul> </li> <li>• possibly, the description of one or several requested actions (from list of codes);</li> <li>• if any, and as far as possible, copy of the supporting document(s), else a reference and a simple description;</li> <li>• a deadline for receipt of the answer and of the feedback.</li> </ul> <p>The ELO of the requesting MSA sends the MVS request message (IE721:C_FOL_SUB).</p> <p>Upon sending the message, the requesting MSA application optionally starts a timer (TIM_MVS) to expire at the expected deadline for sending back the feedback message.</p> <p><i>The timer limit is determined by the requesting MSA under the control of common system parameters and carried by the request message.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the MVS request message is sent to the addressed ELO (IE721:C_FOL_SUB);</li> <li>• the requesting ELO is waiting for a feedback message and optionally an answer message containing a request to extend the time limit for sending the feedback.</li> </ul>	

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<b>Analyse request and prepare MVS answer message</b>	<b>Process: UC-310-210</b>
<b>Actor:</b> ELO of the addressed MSA	
<b>Location:</b> premises of the addressed ELO	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the MVS request message (IE721:C_FOL_SUB), the addressed ELO analyses it and estimates whether it is possible or not to give the requested information in the time limit given in the MVS request message.</p> <p>If the addressed ELO agrees with the contents of the MVS request message, in particular with the requested deadline for feedback, this agreement is implicit; processing directly follows with UC-310-230.</p> <p>If the addressed MSA does not agree to the time limit, it prepares an answer message (IE868:C_ANS_DAT) to extend the time limit for the requested controls and sends it back to the requesting ELO.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the requested controls are ongoing; or</li> <li>if relevant, the answer information has been sent to the requesting ELO;</li> </ul>	

<b>Receive MVS answer message</b>	<b>Process: UC-310-120</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the answer message (IE868:C_ANS_DAT), the requesting MSA application presents the answer message to the ELO.</p> <p>The ELO of the requesting MSA analyses the answer message.</p> <p>If it is the case, the requesting MSA remains waiting for the feedback message to come back from the addressed MSA.</p> <p>If the answer message mentions a change of deadline, it updates the running timer (TIM_MVS) associated with the deadline for feedback to reflect that change.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>The requesting office is aware of the terms of the answer message and informed whether and when feedback information will come back;</li> <li>The timer TIM_MVS is updated if relevant.</li> </ul>	

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<b>Prepare MVS feedback message</b>	<b>Process: UC-310-230</b>
<b>Actor:</b> ELO of the addressed MSA	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The addressed ELO is committed to send a feedback to a MVS request in the time limit suggested initially by the requesting ELO or extended by the addressed ELO.</p> <p>The addressed ELO prepares the feedback message on the basis of the checks and investigations it carries out and sends it back to the requesting ELO. If relevant, the addressed ELO may attach supporting document(s) to the feedback message.</p> <p>The MVS feedback message contains:</p> <ul style="list-style-type: none"> <li>the nature and results of requested actions, including: <ul style="list-style-type: none"> <li><i>nature of the action (from list of codes);</i></li> <li><i>results of the action (possibly a reason not to perform the action);</i></li> </ul> </li> <li>if any, and as far as possible, copy of the supporting document(s), else a reference and a simple description;</li> <li>optional complementary explanations.</li> </ul> <p>The addressed ELO sends the feedback message to the requesting ELO (IE867:C_MVS_FED).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the feedback message (IE867:C_MVS_FED) is sent to the requesting ELO.</li> </ul>	

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<b>Receive MVS feedback message</b>	<b>Process: UC-310-130</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the MVS feedback message (IE867:C_MVS_FED), the requesting MSA application: <ul style="list-style-type: none"> <li>• if the timer associated with the MVS feedback message (TIM_MVS) is still running, stops it;</li> <li>• presents the feedback message to the ELO.</li> </ul> The ELO of the requesting MSA is free to undertake additional controls and actions and to continue exchanges.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the requesting MSA has information and/or the results of actions completed by the addressed MSA;</li> <li>• the timer TIM_MVS is stopped.</li> </ul>	

#### 5.4.8 Major result

<b>R_Results available at the requesting MSA</b>
<b>Actor:</b> ELO of the requesting MSA
<b>Location:</b> premises of the requesting MSA
the information and/or results are available at the requesting MSA

#### 5.4.9 Minor results

<b>R_Answer conditions received</b>
<b>Actor:</b> ELO of the requesting MSA
<b>Location:</b> premises of the requesting MSA
The ELO has received an answer from the addressed ELO and is aware that the information is not immediately available.

#### 5.4.10 Messages

- IE721:C\_FOL\_SUB common request (follow up)
- IE868:C\_ANS\_DAT answer message
- IE867:C\_MVS\_FED MVS feedback

### 5.5 Movement verification - deadline for feedback (UC3.12)

#### 5.5.1 Overview

When a MVS request message is issued, the recipient ELO is committed to give a feedback by a predefined deadline.

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This use case provides a requesting Member State with a help to control that the expected feedback has been received in due time.

When sending an MVS request message, the application of the MSA of the requesting ELO starts a timer TIM\_MVS to expire at the expected deadline for sending back the MVS feedback message. This Use Case addresses the case where this timer expires before the feedback message is received back from the addressed ELO; in that case, the requesting MSA application sends a reminder message to the addressed ELO.

### 5.5.2 Participants, motivations and commitments

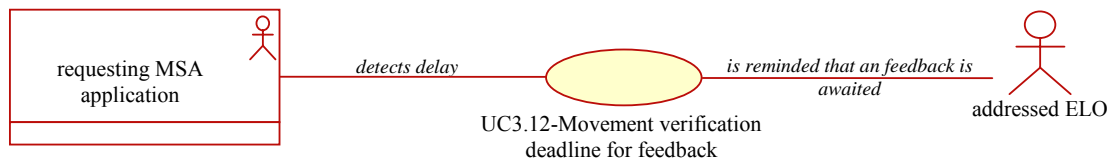


Figure 23 Participants of <UC3.12> Movement verification - deadline for feedback

#### Main actor

- the requesting MSA application
  - detects that a feedback message was not sent back in due time*
  - reminds the ELO of the addressed MSA that feedback is being expected*

#### Other actors

- the addressed ELO
  - is committed to reply by a feedback message (under Use Case 3.10)*

### 5.5.3 General conditions

#### Trigger

- the time limit of timer (TIM\_MVS) expires

#### Pre-conditions

- none.

#### Post-conditions

- the ELO of the addressed MSA is reminded that they have to send their feedback

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### 5.5.4 Process flow diagram

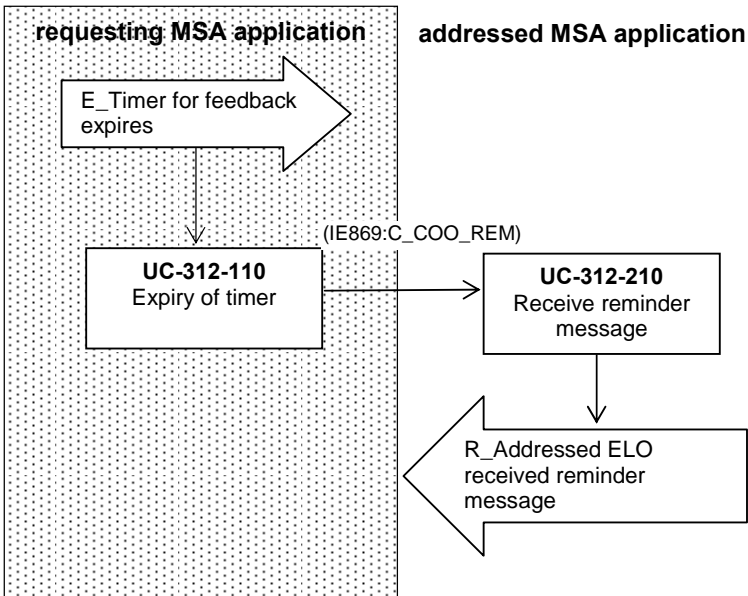


Figure 24 Movement verification - deadline for feedback – Process flow diagram

### 5.5.5 Major event

<b>E_Timer for feedback expires</b>
<b>Actor:</b> requesting MSA application
<b>Location:</b> premises of the MSA of requesting ELO
the time limit of timer (TIM_MVS) expires

### 5.5.6 Minor events

none

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### 5.5.7 Processes

<b>Expiry of timer</b>	<b>Process: UC-312-110</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> premises of the requesting ELO	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The application creates a reminder message (IE869:C_COO_REM). It sends it to the addressed MSA.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the reminder message has been sent to the addressed MSA application</li> </ul>	

<b>Receive reminder message</b>	<b>Process: UC-312-210</b>
<b>Actor:</b> addressed MSA application	
<b>Location:</b> premises of the addressed ELO	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt, the reminder message is directed to the addressed ELO for further action.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the ELO of the addressed MSA is reminded of their commitment</li> </ul>	

### 5.5.8 Major result

<b>R_ Addressed ELO received reminder message</b>
<b>Actor:</b> ELO of the addressed MSA
<b>Location:</b> premises of the MSA of the addressed ELO
The ELO of the addressed MSA is reminded that a feedback is expected

### 5.5.9 Minor results

none

### 5.5.10 Messages

- IE869:C\_COO\_REM reminder message for administrative cooperation

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## 5.6 Ad hoc query (UC3.25)

### 5.6.1 Overview

On the occasion of controls, investigation or upon any declared or suspected event, an excise officer needs information from another MS or requests for an administrative enquiry in another MS.

This use case enables exchanges of ad-hoc queries between MSA offices.

Upon receipt of a query message, an addressed office is committed to:

- acknowledge receipt of the request, by sending an answer message if he is not in a position to perform immediately requested actions and/or provide requested information;
- undertake the requested actions and controls and give back results as soon as possible.

The ad-hoc query message is used in several contexts that differ by the profiles of offices that participate in the exchanges.

These characteristics are commonly agreed by all MSAs and disseminated as reference data (common system parameters). These profiles are to be defined with different characteristics in EWSE context, the control context and the mutual assistance context.

After completion of the requested actions/information, the addressed MSA sends back the results to the requesting MSA in an ad hoc query feedback message.

### 5.6.2 Participants, motivations and commitments

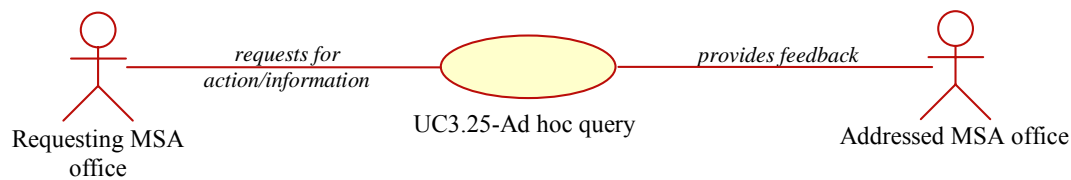


Figure 25 Participants of <UC3.25> Ad-hoc query

#### Main actor

- the requesting MSA office
  - *requests the addressed MSA for specific actions and information on any subject*
  - *receives ad hoc query feedback by the addressed MSA*

#### Other actors

- the addressed MSA office
  - *performs actions and provides information requested by the requesting MSA*
  - *if found relevant sends an answer message to the requesting MSA*
  - *sends a ad hoc query feedback message to the requesting MSA*



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### 5.6.3 General conditions

#### Trigger

- upon any event that is not covered by any other Administrative Cooperation procedure (EWSE, MVS, etc) and that draws his attention on a particular subject, the ELO of the requesting MSA decides to send an ad-hoc query message to another ELO (of a addressed MSA)

#### Pre-conditions

- none

#### Post-conditions

- the requesting office has received the ad hoc query feedback message from the ELO of the addressed MSA

### 5.6.4 Process flow diagram

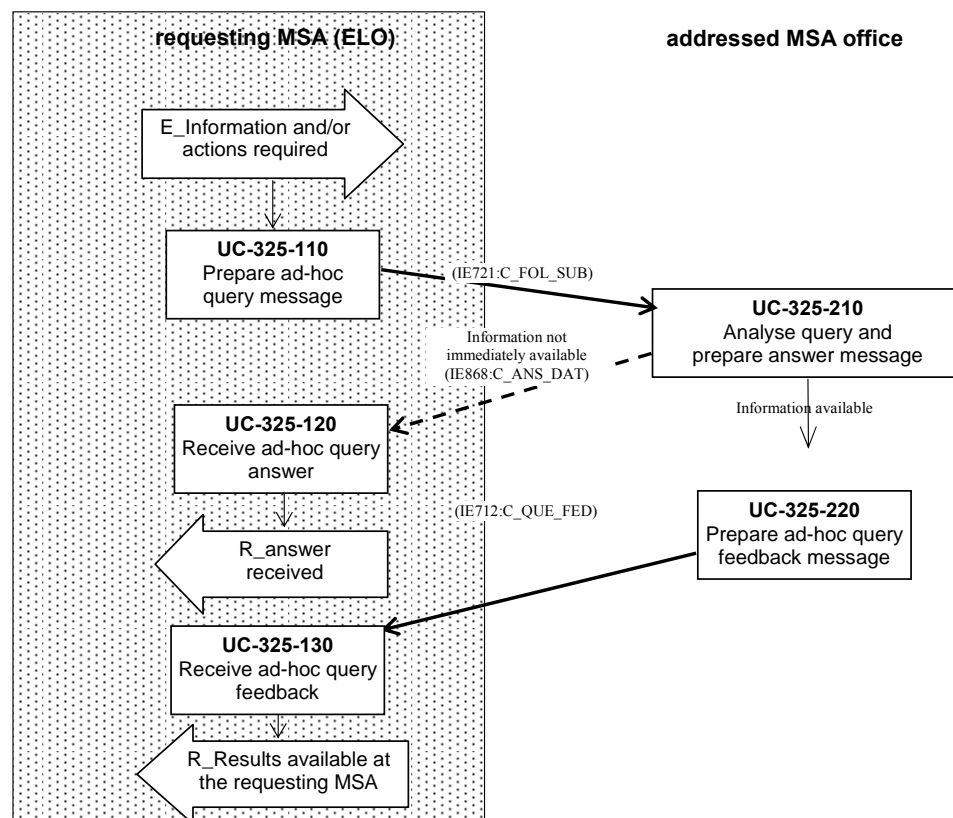


Figure 26 Ad hoc query – Process flow diagram

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### 5.6.5 Major event

<b>E_Information and/or actions required</b>
<b>Actor:</b> Requesting office
<b>Location:</b> premises of the requesting MSA
Upon any event that draws his attention on a particular subject, a requesting office decides to send a ad-hoc query message to addressed office of another MSA for actions and information on any subject related to given operator(s) or movement(s)

### 5.6.6 Minor events

None.

### 5.6.7 Processes

<b>Prepare ad-hoc query message</b>	<b>Process: UC-325-110</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> A request message (IE721:C_FOL_SUB) is prepared by the requesting office. The ad-hoc query message contains in particular: <ul style="list-style-type: none"> <li>• an optional identification of one or more movements (ARC);</li> <li>• an optional identification of one or more operators (Excise number, VAT number, name...);</li> <li>• an indicator of the context of the ad hoc query (EWSE, control, Mutual Assistance); where the context is either EWSE or control, both requesting office and addressed office are the ELO of their respective MSA;</li> <li>• a free text zone;</li> <li>• additional documents, possibly under the form of an image, attached to the submitted query or else sent by separate fax or mail.</li> </ul> The message is sent to the addressed office. In case of Mutual Assistance context for sending the message, the requesting MSA application starts a timer TIM_ADO to expire at the expected deadline for sending back the feedback message, which is no later than 3 months (article 8 of the Council Regulation (EC) No 2073/2004 on administrative cooperation in the field of excise duties [A13].)	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>• the ad-hoc query message has been sent to the addressed MSA;</li> <li>• the timer TIM_ADO is started if relevant.</li> </ul>	

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<b>Analyse query and prepare answer message</b>	<b>Process: UC-325-210</b>
<b>Actor:</b> Addressed MSA office	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>Upon receipt of the ad-hoc query message (IE721:C_FOL_SUB), it is immediately submitted to an officer of the addressed office. That officer analyses the query and estimates whether it is possible or not to provide information.</p> <p>If he is in a position to immediately provide the requested information, processing continues with UC-325-220.</p> <p>If this is not the case, and according to the context, he replies or not by an answer message (IE868:C_ANS_DAT), to acknowledge receipt of the query. The answer contains:</p> <ul style="list-style-type: none"> <li>• all fields constituting the heading of a follow-up message;</li> <li>• optionally, a reason indicator (from list of codes) for not providing an immediate feedback: information not available, confidential information, ongoing investigation...</li> </ul> <p>The officer sends back the answer message to the requesting office.</p> <p>According to the answer, the addressed office continues or not its investigations to prepare the feedback message; when information is available, processing continues with UC-325-220.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• if the ELO of the addressed MSA could not immediately provide requested information, an answer information has been sent back to the requesting MSA;</li> <li>• in all cases, processing continues with UC-325-220.</li> </ul>	

<b>Prepare ad-hoc query feedback message</b>	<b>Process: UC-325-220</b>
<b>Actor:</b> ELO of the addressed MSA	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>When the requested information has become available, an officer of the addressed MSA office summarises it into a query feedback message (IE712:C_QUE_FED), containing:</p> <ul style="list-style-type: none"> <li>• all fields constituting the heading of a follow-up message;</li> <li>• a free text zone;</li> <li>• additional documents, possibly under the form of an image, attached to the feedback or else sent by separate fax or mail.</li> </ul> <p>The addressed office sends the feedback message back to the requesting office.</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the query feedback message has been sent to the requesting office.</li> </ul>	

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<b>Receive ad-hoc query answer</b>	<b>Process: UC-325-120</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The answer message (IE868:C_ANS_DAT) is received by the requesting office. If the answer message proposes a change of deadline and if the requesting office agrees with that change, it updates the running timer (TIM_ADO) associated with the deadline for feedback to reflect that change. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the ad-hoc query answer message is available at the addressed MSA;</li> <li>The timer TIM_ADO is updated if relevant.</li> </ul>	

<b>Receive ad-hoc query feedback</b>	<b>Process: UC-325-130</b>
<b>Actor:</b> ELO of the requesting MSA	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> The feedback message (IE712:C_QUE_FED) is received by the requesting office. If a timer TIM_ADO was started at sending the query, this timer is stopped. <b>Final situation:</b> <ul style="list-style-type: none"> <li>the ad-hoc query feedback message is available at the addressed MSA;</li> <li>the timer TIM_ADO is stopped.</li> </ul>	

### 5.6.8 Major result

<b>R_Results available at the requesting MSA</b>
<b>Actor:</b> Requesting office
<b>Location:</b> premises of the requesting MSA
The information and/or results of the actions are available to the requesting MSA under the form of a feedback message.

### 5.6.9 Minor results

<b>R_Answer received</b>
<b>Actor:</b> Requesting office
<b>Location:</b> premises of the requesting MSA
The requesting MSA received the answer message from the addressed MSA.

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### 5.6.10 Messages

- IE721:C\_FOL\_SUB common request (follow up)
- IE868:C\_ANS\_DAT answer message
- IE712:C\_QUE\_FED ad-hoc query feedback

## 5.7 Ad hoc query - deadline for feedback (UC3.32)

### 5.7.1 Overview

When an Ad hoc query is issued, the recipient (ELO of the MS of destination) is committed to give a feedback by a predefined deadline.

This use case provides a Member State with a help to control that the expected feedback has been received in due time.

When sending an ad hoc query message, the application of the requesting MSA starts a timer TIM\_ADO to expire at the expected deadline for sending back the feedback message. This Use Case addresses the case where this timer expires before the feedback message is received back from the addressed MSA: the requesting MSA sends a reminder message to the addressed MSA.

### 5.7.2 Participants, motivations and commitments

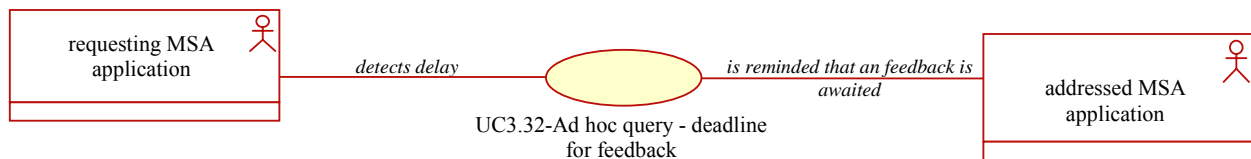


Figure 27 Participants of <UC3.32> Ad hoc query - deadline for feedback

#### Main actor

- the requesting MSA application
  - *detects that ad hoc feedback message was not sent back in due time*
  - *reminds the ELO of the addressed MSA that feedback is being expected*

#### Other actors

- the addressed MSA application
  - *is committed to remind the involved office that they have to reply by a ad hoc feedback message*

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### 5.7.3 General conditions

#### Trigger

- the time limit of timer (TIM\_ADO) expires

#### Pre-conditions

- none.

#### Post-conditions

- the office of the addressed MSA is reminded that they have to send their feedback

### 5.7.4 Process flow diagram

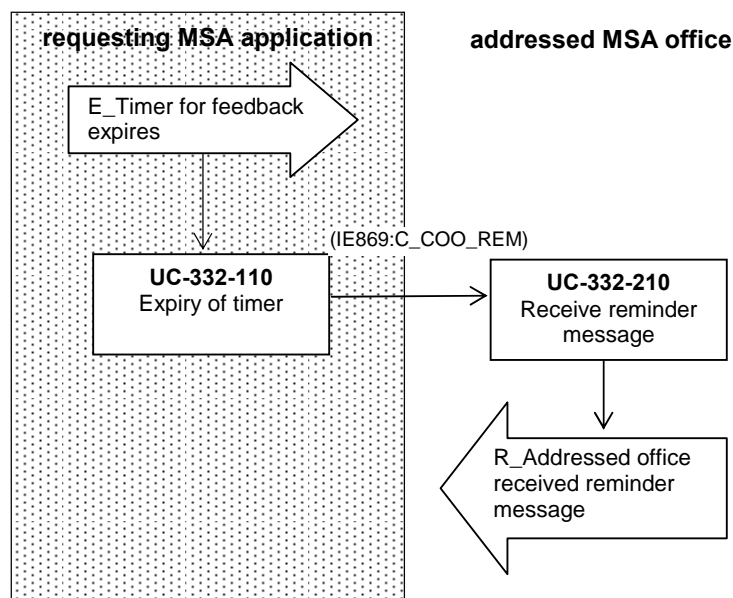


Figure 28 Ad hoc query - deadline for feedback – Process flow diagram

### 5.7.5 Major event

<b>E_Timer for feedback expires</b>
<b>Actor:</b> requesting MSA application
<b>Location:</b> premises of the MSA of requesting ELO
the time limit of timer TIM_ADO expires

### 5.7.6 Minor events

none

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### 5.7.7 Processes

<b>Expiry of timer</b>	<b>Process: UC-332-110</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The application creates a reminder message (IE869:C_COO_REM). It sends it to the addressed MSA.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the reminder message has been sent to the addressed MSA application</li> </ul>	

<b>Receive reminder message</b>	<b>Process: UC-332-210</b>
<b>Actor:</b> addressed MSA application	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt, the reminder message is directed to the addressed office for further action.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the addressed office is reminded of their commitment</li> </ul>	

### 5.7.8 Major result

<b>R_ Addressed office received reminder message</b>
<b>Actor:</b> office of the addressed MSA
<b>Location:</b> premises of the MSA of the addressed ELO
The addressed office is reminded that a ad hoc query feedback is expected

### 5.7.9 Minor results

none

### 5.7.10 Messages

- IE869:C\_COO\_REM reminder message for administrative cooperation

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## 6 History use cases

This chapter presents a family of functionality that concern past movements, namely request for history information.

A Member State is entitled to request from another Member State the history of data pertaining to a given movement that started during the current year or during the three preceding years. Reasons are presently identified: either to re-open a file concerning claims on duties that had been paid but of which the actual basis (and place) was established late, or for Risk Analysis purpose;

### 6.1 Management of history and archived data (UC3.28)

An e-AAD must remain on line as long as it is not closed yet, and at the shortest in the period of three months following the submission of an e-AAD; complementary criteria are:

- the movement information must remain available for the statistics;
- all movement verification operations are completed;
- processing of shortages and offences, if any, is completed.

Member States lay down complementary criteria to extend online availability.

As long as movement data must remain accessible on line, cross-consultation of movement data is possible through direct query. Consultation of online information is provided under UC2.51 - Download of an e-AAD.

After that period, a Member State is free to archive movement data; then, during the legal time window set in Article 25.1 of Council Regulation (EC) No 2073/2004 and possibly for a longer time, the corresponding movement data may be requested through UC3.29 - Request for history information.

History data shall be kept for the following types of information:

- Registered operators
- Movements (e-AADs) including annexes :
  - all intermediate states (if changes occurred);
  - control reports;
  - event reports;
  - report(s) of receipt;
  - EWSE messages;
  - MVS messages;
  - MA messages;

In principle, each MSA has a copy of the register of operators and of all e-AADs where it was involved. Therefore, requests for information to other Member States should be limited to particular history cases and are not expected to be frequent.

Consultation of history data is never achieved by direct connection, but only through an ELO to ELO request.

Offline consultation only concerns information that previously had been made available



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through online consultation. Each MSA freely determines how the history data base is managed and in particular:

- whether older information is purged from the online data base, when and how;
- if so, how it is archived prior to purge, on which supports, etc.
- how archives are indexed so that the relevant information are retrieved;
- how history and archived information are retrieved;
- how archived information is made available for consultation to its officials and is communicated to other MSAs.

## 6.2 Request for history information (UC3.29)

### 6.2.1 Overview

After the time where information must be kept online, the MSA archives it. It is then not available anymore. However, in particular for risk analysis or investigations, a MSA is allowed to request from another MSA communication of the history of given movements.

Access to archived information is provided to other MSAs through ELO to ELO exchanges.

After retrieval and consultation, the MSA freely determines whether retrieved data will be locally archived, kept on line or purged. This is considered outside EMCS.

### 6.2.2 Participants, motivations and commitments

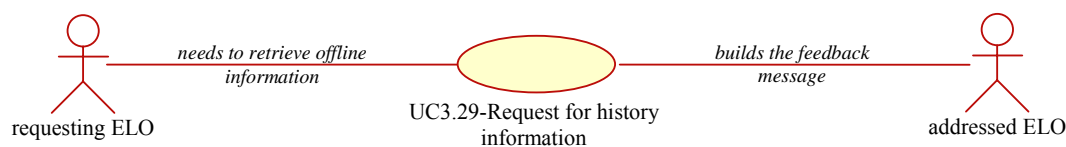


Figure 29 Participants of <UC3.29>Request for history information

#### Main actor

- the requesting ELO
  - *is entitled to request history data to another ELO*
  - *is responsible for giving a reason for requesting the considered object*

#### Other actors

- the addressed ELO
  - *is responsible for sending an answer message either to request an extension of time to deliver information or to indicate that the queried history data is no longer possible*
  - *is entitled to deliver the queried history data*

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### 6.2.3 General conditions

#### Trigger

- the requesting ELO need to access an offline information at the MSA that initially registered the operator or the movement

#### Pre-conditions

- the history data requested is not anymore available through online consultation

#### Post-conditions

- the requesting ELO has received an history feedback message, with or without the data requested

### 6.2.4 Process flow diagram

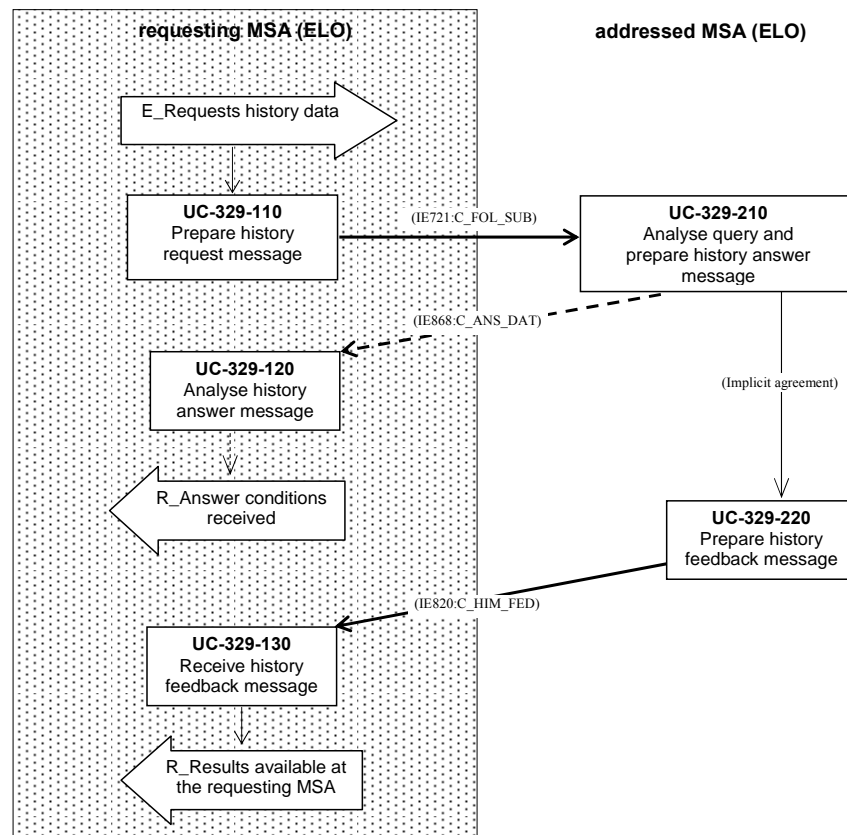


Figure 30 Request for history information – Process flow diagram

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### 6.2.5 Major event

<b>E_Requests history data</b>
<b>Actor:</b> requesting ELO
<b>Location:</b> premises of the requesting MSA
the requesting ELO needs to consult data that are not kept any longer available for online consultation

### 6.2.6 Minor events

none

### 6.2.7 Processes

<b>Prepare history request message</b>	<b>Process: UC-329-110</b>
<b>Actor:</b> requesting ELO	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<p><b>Description:</b></p> <p>The requesting ELO creates and fills a common request message (IE721:C_FOL_SUB) of type “Request for history”.</p> <p>The common request message contains:</p> <ul style="list-style-type: none"> <li>• ARCs of the e-AAD history to be consulted</li> <li>• indicator whether linked e-AADs should be consulted or not</li> <li>• scope of the request, allowing to focus on one of the following: <ul style="list-style-type: none"> <li>▪ <i>applicable data at a given date;</i></li> <li>▪ <i>history of data since a given date;</i></li> <li>▪ <i>complete history of data;</i></li> </ul> </li> <li>• reason for querying the considered object</li> <li>• indicator whether off-line archives must be searched or not.</li> </ul> <p>The ELO of the requesting MSA sends the history request message (IE721:C_FOL_SUB) to the ELO of the MSA that initially registered the operator or the movement. This is always the Member State of which code appears in the identity of the queried object.</p> <ul style="list-style-type: none"> <li>• Upon sending the message, the requesting MSA application optionally starts a timer (TIM_HIS) to expire at the expected deadline for sending back the feedback message.</li> </ul> <p><i>The timer limits are determined by the requesting MSA under the control of common system parameters and carried by the query message.</i></p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>• the history query message is sent to the addressed ELO (IE721:C_FOL_SUB);</li> <li>• the requesting ELO is waiting for a feedback message and optionally an answer message containing a request to extend the time limit for sending the feedback.</li> </ul>	

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<b>Analyse query and prepare history answer message</b>	<b>Process: UC-329-210</b>
<b>Actor:</b> addressed ELO	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the history request message (IE721:C_FOL_SUB), the ELO of the addressed MSA analyses it and estimates whether it is possible or not to give the requested information in the time limit indicated in the history request message. The addressed ELO has the possibility to refuse the consultation.</p> <p>If the addressed ELO agrees with the contents of the history request message, in particular with the requested deadline for feedback, this agreement is implicit; processing directly follows with UC-329-220.</p> <p>If the addressed ELO does not agree, he prepares an answer message (IE868:C_ANS_DAT) mentioning an extended time limit for the requested information to be given.</p> <p>The answer message (IE868:C_ANS_DAT) it then sent back to the ELO of the requesting MSA</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the preparation of the requested information is ongoing; or</li> <li>the answer information has been sent to the ELO of the requesting MSA.</li> </ul>	

<b>Analyse history answer message</b>	<b>Process: UC-329-120</b>
<b>Actor:</b> requesting ELO	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> <p>Upon receipt of the answer message (IE868:C_ANS_DAT), the requesting MSA application presents the answer message to the requesting office.</p> <p>The ELO of the requesting MSA analyses the answer message.</p> <p>If the answer message mentioned a change of deadline, the requesting MSA updates the running timer (TIM_HIS) associated with the deadline for feedback to reflect that change.</p>	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the requesting MSA is informed about the new time limit;</li> <li>the timer TIM_HIS is updated if relevant.</li> </ul>	

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<b>Prepare history feedback message</b>	<b>Process: UC-329-220</b>
<b>Actor:</b> addressed ELO	
<b>Location:</b> premises of the addressed MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> the addressed ELO accepts to perform the consultation	
<p><b>Description:</b></p> <p>The addressed ELO consults both local online and offline information, which automatically builds a summary feedback. They consult and filter that feedback before returning it back to the requesting ELO. If some information was filtered out, this must be explicitly specified.</p> <p>If consultation of archived information necessitates an additional delay, the addressed ELO decides to send back immediately the available information and to announce complementary information later. In that case, the addressed ELO sends back later a completed feedback.</p> <p>The history feedback message contains:</p> <ul style="list-style-type: none"> <li>all fields constituting the heading of a follow-up message: <ul style="list-style-type: none"> <li><i>a unique identity, made of:</i> <ul style="list-style-type: none"> <li><i>the code of the issuing MS;</i></li> <li><i>four digits representing the year; and</i></li> <li><i>a (possibly sequential) four-digits number;</i></li> </ul> </li> <li><i>the identity of the sender ( code of the MSA);</i></li> <li><i>the identity of the addressee, under the same form as above;</i></li> <li><i>the date and time of issuing the message;</i></li> </ul> </li> <li>an indication that archives were examined, or a reason for which they will not be searched, or an indicator that complementary information is still expected;</li> <li>if applicable, an indication that part of the returned information was filtered out;</li> <li>the information answering to the request, if any, under the form of: <ul style="list-style-type: none"> <li><i>an indicator that no information was found; or</i></li> <li><i>one or several records and sub-records describing a movement, namely the successive states of the e-AAD, attached authorisations and exemptions, control reports and the report of receipt.</i></li> </ul> </li> </ul> <p>The addressed ELO sends the history feedback message to the requesting ELO (IE820:C_HIM_FED).</p> <p><b>Final situation:</b></p> <ul style="list-style-type: none"> <li>the history feedback message (IE820:C_HIM_FED) is sent to the requesting ELO.</li> </ul>	

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<b>Receive history feedback message</b>	<b>Process: UC-329-130</b>
<b>Actor:</b> requesting ELO	
<b>Location:</b> premises of the requesting MSA	
<b>Processing mode:</b> Semi-automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon receipt of the history feedback message (IE820:C_HIM_FED), the requesting MSA application: <ul style="list-style-type: none"> <li>• if it is still running, stops the timer associated with the feedback message (TIM_HIS);</li> <li>• stores the received information according to national provisions;</li> <li>• informs the requesting office that information is now available (or that it could not be retrieved).</li> </ul> <b>Final situation:</b> <ul style="list-style-type: none"> <li>• the requesting MSA has all information available on the queried movement;</li> <li>• the timer TIM_HIS is stopped.</li> </ul>	

### 6.2.8 Major result

<b>R_Results available at the requesting MSA</b>
<b>Actor:</b> requesting ELO
<b>Location:</b> premises of the requesting MSA
the information is available at the requesting MSA

### 6.2.9 Minor results

<b>R_Answer conditions received</b>
<b>Actor:</b> requesting ELO
<b>Location:</b> premises of the requesting MSA
The ELO of the requesting MSA is informed with the terms of the answer message sent by the ELO of the addressed MSA (in particular with the extension of deadline)

### 6.2.10 Messages

- IE721:C\_FOL\_SUB common request (follow up)
- IE820:C\_HIM\_FED history feedback
- IE868:C\_ANS\_DAT answer message

## 6.3 History - deadline for feedback (UC3.14)

### 6.3.1 Overview

When a history query message is issued, the addressed ELO is committed to give a feedback by a predefined deadline.

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This use case provides a requesting Member State with a help to control that the expected feedback has been received in due time.

When sending a history query message, the application of the MSA of the requesting ELO starts a timer TIM\_HIS to expire at the expected deadline for sending back the feedback message. This Use Case addresses the case where this timer expires before the feedback message is received back from the addressed ELO. In that case, the requesting MSA application sends a reminder message to the addressed ELO.

### 6.3.2 Participants, motivations and commitments

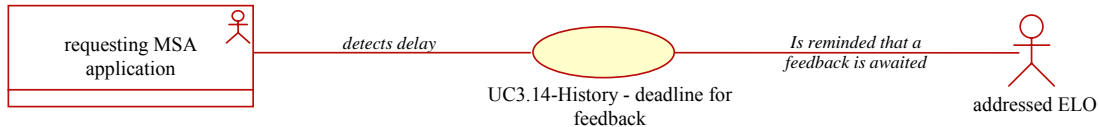


Figure 31 Participants of <UC3.14> History - deadline for feedback

#### Main actor

- requesting MSA application
  - *detects that a feedback message was not sent back in due time*
  - *reminds the addressed ELO that feedback message is being expected*

#### Other actors

- addressed ELO
  - *is committed to reply a feedback message*

### 6.3.3 General conditions

#### Trigger

- the time limit for timer expires

#### Pre-conditions

- none

#### Post-conditions

- the addressed ELO is reminded to send feedback

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### 6.3.4 Process flow diagram

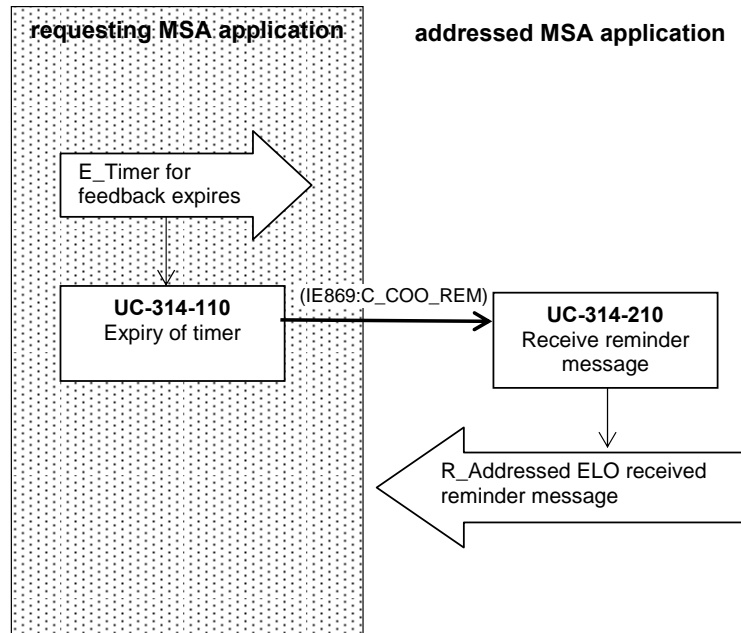


Figure 32 History - deadline for feedback – Process flow diagram

### 6.3.5 Major event

**E\_Timer for feedback expires**

**Actor:** requesting MSA application

**Location:** premises of the MSA of requesting ELO

the time limit of timer (TIM\_HIS) expires

### 6.3.6 Minor events

none



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### 6.3.7 Processes

<b>Expiry of timer</b>	<b>Process: UC-314-110</b>
<b>Actor:</b> requesting MSA application	
<b>Location:</b> premises of the MSA of requesting ELO	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> The application creates a reminder message (IE869:C_COO_REM). It sends it to the addressed ELO.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the reminder message is sent to the addressed MSA application</li> </ul>	

<b>Receive reminder message</b>	<b>Process: UC-314-210</b>
<b>Actor:</b> addressed MSA application	
<b>Location:</b> premises of the MSA of addressed ELO	
<b>Processing mode:</b> Automatic	
<b>Constraint:</b> none	
<b>Description:</b> Upon reception, the reminder message is directed to the addressed ELO for further action.	
<b>Final situation:</b> <ul style="list-style-type: none"> <li>the addressed ELO is reminded of their commitment</li> </ul>	

### 6.3.8 Major result

<b>R_Addressed ELO received reminder message</b>
<b>Actor:</b> ELO of the addressed MSA
<b>Location:</b> premises of the MSA of addressed ELO
The addressed ELO is reminded that a feedback is expected

### 6.3.9 Minor results

none

### 6.3.10 Messages

- IE869:C\_COO\_REM reminder message for administrative cooperation

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## 7 State-transition diagrams

The present chapter introduces the transition to the state *stopped* for an e-AAD in the case of interruption of a movement.

The processes related to Control/event report and Risk Assessment do not change the e-AAD states. Therefore, they do not intervene in STDs.

### 7.1 EWSE, MVS, Ad hoc Query

The processes related to EWSE warning, MVS and Ad hoc Query do not change the e-AAD states but consist in queries that have themselves states. The transition diagrams are therefore presented hereafter for both locations of the requester and of the addressee.

A query has 3 states: *start* standard initial state, *requested* at submission, and *closed* once the feedback is sent to the requester.

State	Description
•	Standard start state.
Requested	The query has been sent to the addressee and is expecting an answer or a feedback.
Closed	The feedback has been sent to the requester.

#### 7.1.1 Requesting MSA

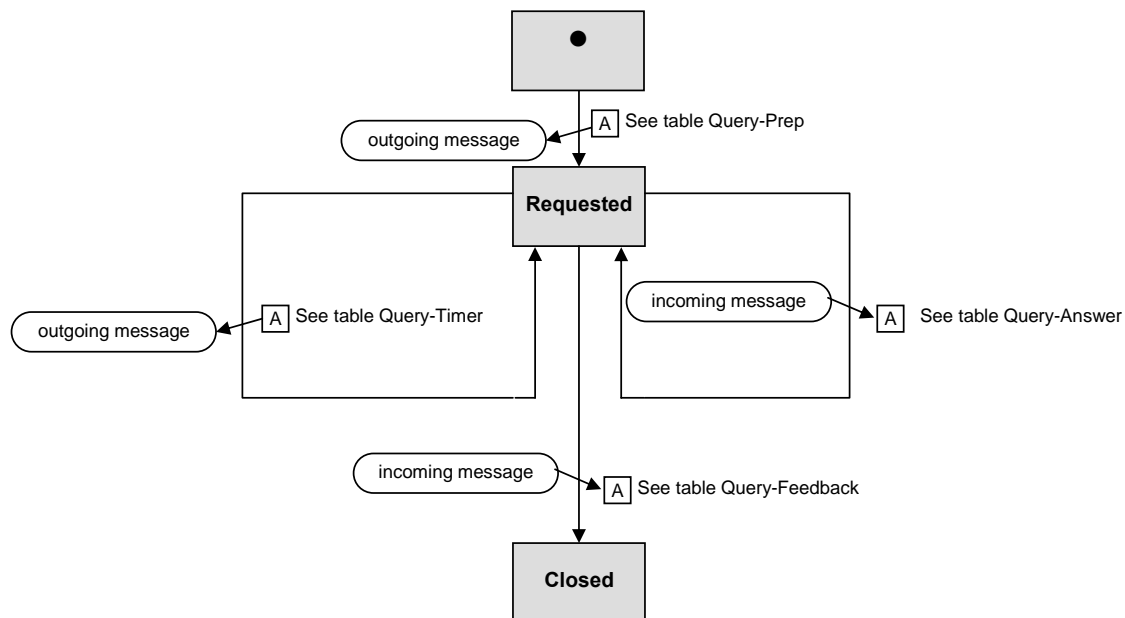


Figure STD 1 Queries – Requesting MSA

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EBP	condition	incoming message	Outgoing message	Comments
UC-307-110			IE865:C_EWS_DAT	EWSE warning
UC-310-110			IE721:C_FOL_SUB	MVS
UC-325-110			IE721:C_FOL_SUB	Ad hoc query

*Table Query-Prep: Preparation of a query message*

EBP	condition	incoming message	Outgoing message	Comments
UC-307-120		IE868:C_ANS_DAT		EWSE warning
UC-310-120		IE868:C_ANS_DAT		MVS
UC-325-120		IE868:C_ANS_DAT		Ad hoc query

*Table Query-Answer: answer message*

EBP	condition	incoming message	Outgoing message	Comments
UC-309-110			IE869:C_COO_REM	EWSE warning
UC-312-110			IE869:C_COO_REM	MVS
UC-332-110			IE869:C_COO_REM	Ad hoc query

*Table Query-Timer: Expiry of Timer for feedback*

EBP	condition	incoming message	Outgoing message	Comments
UC-307-130		IE866:C_EWS_FED		EWSE warning
UC-310-130		IE867:C_MVS_FED		MVS
UC-325-130		IE712:C_QUE_FED		Ad hoc query

*Table Query-Feedback: feedback for query*

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### 7.1.2 Addressed MSA

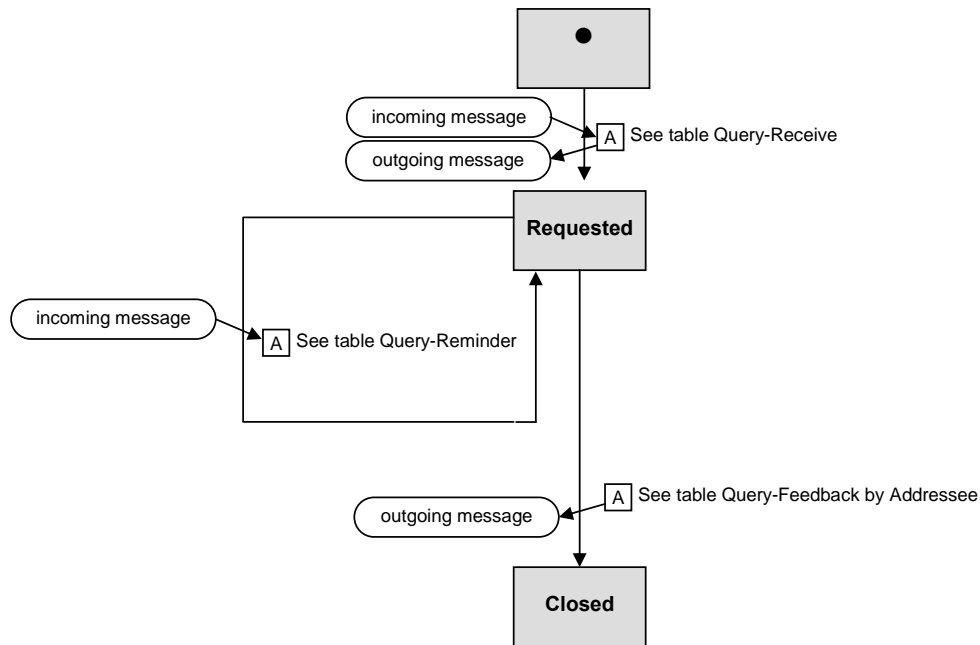


Figure STD 2 Queries – Addressed MSA

EBP	condition	incoming message	Outgoing message	Comments
UC-307-210	information not immediately available	IE865:C_EWS_DAT	IE868:C_ANS_DAT	EWSE warning
UC-310-210	information not immediately available	IE721:C_FOL_SUB	IE868:C_ANS_DAT	MVS
UC-325-210	information not immediately available	IE721:C_FOL_SUB	IE868:C_ANS_DAT	Ad hoc query

Table Query-Receive: Reception of a query message

EBP	condition	incoming message	Outgoing message	Comments
UC-309-210		IE869:C_COO_REM		EWSE warning
UC-312-210		IE869:C_COO_REM		MVS
UC-332-210		IE869:C_COO_REM		Ad hoc query

Table Query-Reminder: Reception of reminder for feedback by addressee

EBP	condition	incoming message	Outgoing message	Comments
UC-307-220			IE866:C_EWS_FED	EWSE warning
UC-310-230			IE867:C_MVS_FED	MVS
UC-325-220			IE712:C_QUE_FED	Ad hoc query

Table Query-Feedback: feedback to query by addressee

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## 7.2 e-AAD : interruption of a movement

The following diagrams must be considered as an extension of the state-transition diagrams from Section II. It summarises the specific part of the processing covered by use case 3.05 (interruption of movement).

### 7.2.1 MSA of dispatch and of interruption

This diagram applies when the MSA of dispatch is the MSA of interruption as well.

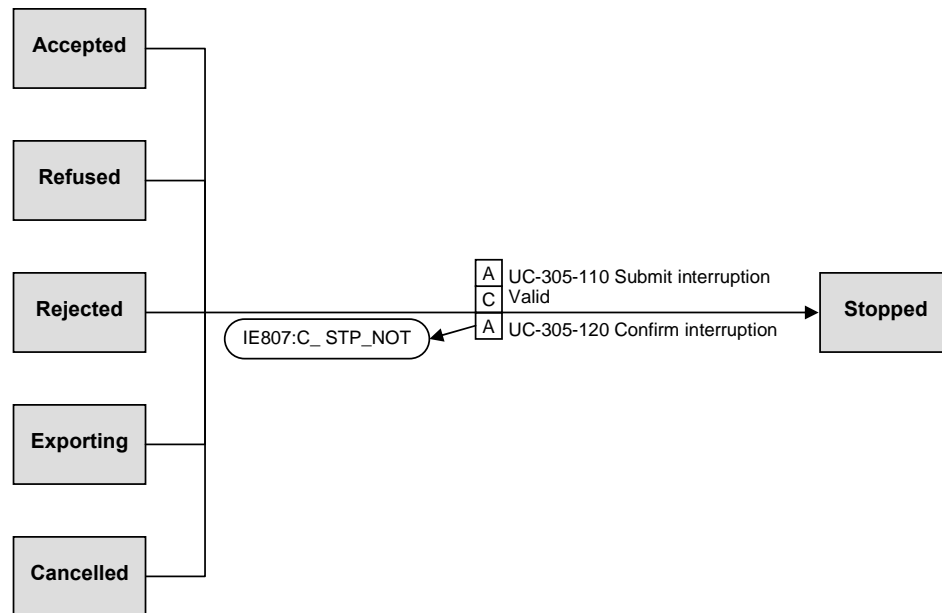


Figure STD 3 interruption of movement – MSA of dispatch and of interruption

State	Description
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Exporting	The goods are under the control of the export procedure (national export application) and the e-AAD is waiting for confirmation or cancellation of export.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Stopped	The movement has been interrupted by the MSA of interruption

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### 7.2.2 MSA of dispatch (not of interruption)

This diagram applies when the MSA of dispatch is not the MSA of interruption.

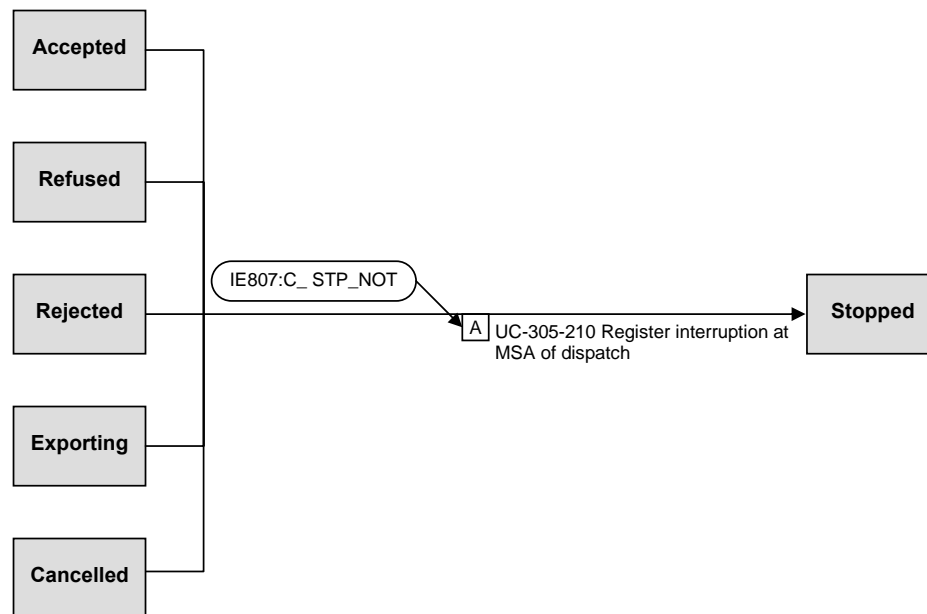


Figure STD 4 interruption of movement – MSA of dispatch (not of interruption)

State	Description
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Exporting	The goods are under the control of the export procedure (national export application) and the e-AAD is waiting for confirmation or cancellation of export.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Stopped	The movement has been interrupted by the MSA of interruption

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### 7.2.3 MSA of interruption (not of dispatch)

This diagram applies when the MSA of interruption is not the MSA of dispatch.

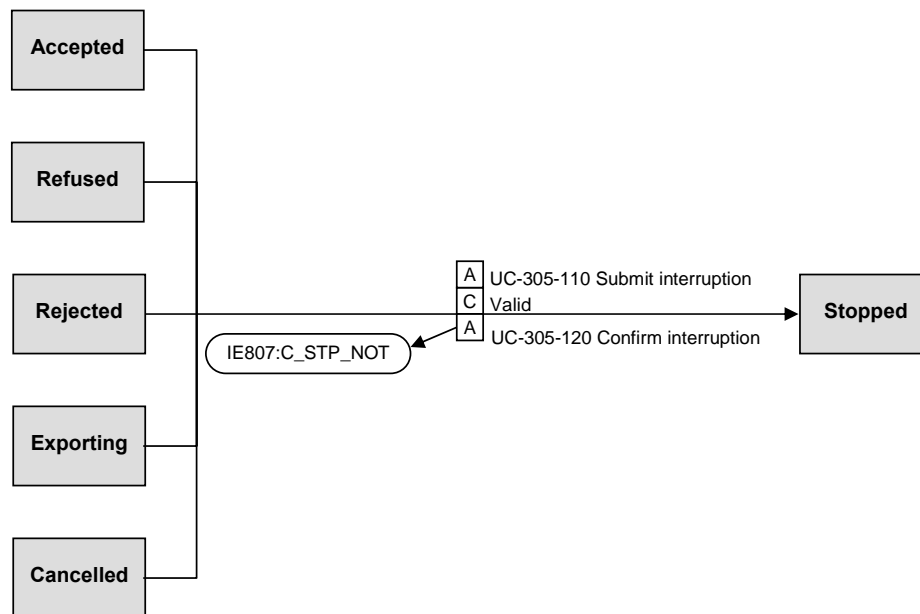


Figure STD 5 interruption of movement – MSA of interruption

State	Description
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Exporting	The goods are under the control of the export procedure (national export application) and the e-AAD is waiting for confirmation or cancellation of export.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Stopped	The movement has been interrupted by the MSA of interruption

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#### 7.2.4 MSA of destination



Figure STD 6 interruption of movement – other MSAs

State	Description
Accepted	The e-AAD is available and the goods are deemed to have left the place of dispatch.
Refused	The delivery of goods has been refused by the consignee. Change of destination (or splitting) is expected.
Rejected	The movement has been rejected by the consignee upon receipt of the e-AAD. Change of destination (or splitting) is expected. Cancellation is possible.
Exporting	The goods are under the control of the export procedure (national export application) and the e-AAD is waiting for confirmation or cancellation of export.
Cancelled	The e-AAD has been cancelled by the consignor before actual dispatch of goods.
Stopped	The movement has been interrupted by the MSA of interruption

#### 7.2.5 Other interested MSA

At interested MSA, an e-AAD is only copied for information; which makes a state-transition diagram meaningless.



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