

Excise Movement and Control System EMCS

EMCS Client User Manual

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General information

According to Alcohol, Tobacco, Fuel and Electricity Excise Duty Act **EMCS** (*Excise Movement and Control System*) is referred to as the electronic system of delivery notes. It is a system for the management and exchange of electronic delivery notes (hereinafter: e-AD) of goods dispatched into or through another Member State under excise duty suspension arrangements.

The system's location in the electronic environment

EMCS is located in the e-MTA environment. You can log in to the system as a company's representative using either ID-card or other authentication means and selecting the company represented. Under the tab "Taxes" you can select EMCS. If you do not have this link, it is necessary to apply for the relevant rights.

Client User Rights

Principal client – enables you to see all the draft e-ADs and e-ADs prepared by the users of the company you represent, to submit e-ADs (also retrospectively) and cancel them, change the place of destination, time of dispatch and transport, notify of the event, draw up a report of receipt, inform of or alert against the rejection of goods/delivery notes and prepare reports.

Consignor – has all the rights of a principal client except for actions related to the receipt of eAD.

Consignor - limited – has all the rights of a consignor (limited to his or her delivery notes, i.e. the person cannot view the drafts and e-ADs which have been filed on behalf of the company by other persons).

Recipient – has the right to view the arrived e-ADs of his or hers or the company being represented, to submit a rejection or alert thereof, to change transport data, to submit an event report and prepare a report of receipt (also to upload a report of receipt from XML file).

Recipient – limited – has all the rights of a Recipient (limited to his or her e-Ads, i.e. the person can see only the e-Ads that he or she has received as well as arrived e-Ads, which have not been received yet).

General tools in the system

- refresh
- print
- help
- settings or change (according to location)
- view – opens a document
- copy
- delete

Import XML – submitting a delivery note from XML file through the drafts menu

Import – adding XML file

Cancel – stops the activity (generally takes to the previous page)

Search - filters search results according to entered values

Clear – clears the entered search parameters

Reset – cancels previous search settings and restores initial position

Next – saves entered data and takes to the next subpage. In a document view takes to the next document page.

Back – saves entered data and takes back to the previous subpage. In a document view takes back to the previous document page.

Export XML – enables to save XML

Save as PDF – saving e-AD as a PDF file, can be done on the e-AD history page

Save as XML – saving e-AD as an XML file, can be done on the e-AD history page

Verify – checks the values inserted from registries; if a number entered

(SEED, VAT or other) corresponds to the number in a register, the field will be filled in with the relevant registry data. If a given value cannot be found, takes you to advanced search

Validate – saves a document and validates the data against the completion rules

- search, the field is filled in with a classification value only


Add – adding a value

Copy – copying e-AD, enables drawing up a new document on the basis of a previous one

To the list of e-ADs – takes to the list of delivery notes, depending on the status of e-AD takes you under Sent, Received or All e-ADs

Date format is dd.mm.yyyy, the client can always use a calendar menu.

View settings

The system's users can change the content of the columns displayed. For this you need to click the settings button  , which is located in the top right of the column headings row.

For example in My drafts:

By clicking the settings button you can open the *Customizing the list* page. You can hide a specific column by unticking the relevant check-field and save your changes. Default settings restore the initial view.

Possibilities of submission of the electronic delivery note (e-AD)

There are several possibilities of submitting a delivery note.

My drafts – Drafts can be created by copying the existing delivery note, uploading from XMLfile and inserting a new delivery note. Under *My drafts* you can open the draft and continue data entry of the delivery note.

All drafts – a client can view his/her drafts (*My Drafts*) as well as the drafts entered by all the representatives of his/her company, depending on the given user rights.

The type of draft determines a corresponding document type – either a delivery note or an event report.

Add new – inserting a new e-AD.

Add new retrospectively (afterwards) – adding e-AD that was started with the fallback procedure.

Import XML – inserting the delivery note data using an XML file

Import XML retrospectively (afterwards) – adding e-AD that was started with the fallback procedure using an XML file.

Delivery note under revision

While delivery notes, event or other reports are being drafted, the data inserted by the user are automatically saved. Upon interruption of the mentioned actions the uncompleted document is saved under Drafts. If the user wishes to start the action anew, the following message is displayed: “The delivery note is under revision already. Do you wish to delete the existing draft and start a new entry?” If you select *No*, you can continue actions with the existing draft that is located under the drafts menu. If you select *Yes*, the previous draft version will be deleted and you can draw up a new delivery note.

Submission of e-AD

Under this heading you will find detailed descriptions of the fields of delivery note.

General part

Field	Name	Content
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1a*	Destination type	It is a classification, the following values are in use: 1 – dispatch to an excise warehouse keeper 2 – dispatch to a registered consignee 3 – dispatch to a registered consignee, who may occasionally receive goods under an excise duty suspension arrangement dispatched from another Member State 4 – direct delivery (delivery to an excise warehouse keeper who receives goods outside the excise warehouse)
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		5 – dispatch to an exempted consignee (NATO and diplomats, requires a valid permit for exemption from excise duty) 6 – export through another Member State
1a_1	Consumable stores on board a ship or aircraft (victualling supplies)	The classification, mandatory in the case of consumable stores on board a ship or aircraft (provide “1 – Yes”).
1b*	Duration of transport	Consists of two values: a numeral and unit. (D – day; H – hour). Depending on the unit limits are set on a numerical value. H cannot be greater than 24. D cannot be greater than 15-45 (depending on the country of destination). Only whole number values are accepted. Determination of the duration of transport should be based on realistic presumptions.
1h	Fallback procedure	Automatically filled in by the system depending on whether it is a standard or retrospectively submitted e-AD. Possible values: 0 - No 1 - Yes
4a	Customs office of import	The classification which contains the codes of customs offices of import. Filling in is mandatory only if e-AD is prepared by a registered consignor (the value in field 9d is 2).
6a	Exempted consignee’s Member State	When goods are dispatched to an exempted consignee, provide the Member State of destination that has issued an excise duty exemption certificate and where the goods are sent to.
6b	Number of excise duty exemption certificate	When goods are dispatched to an exempted consignee, provide the number of excise duty exemption certificate. (The excise duty exemption certificate has to be drawn up in accordance with Regulation (EC) No 31/96 of 10 January 1996.)
8a	Customs office of export	The classification of the codes of customs offices of export. Filling in is mandatory if it is export through another Member State (destination in field 1a is 6).

9a*	Reference number-LRN	Local reference number, a unique reference number of delivery note issued by an enterprise
9b*	Invoice number	Invoice number
9c*	Invoice date	Invoice date
9d*	Destination type	The classification, 1- dispatch from an excise warehouse; 2- import (<i>dispatched by a registered consignor</i>)
9e*	Time of dispatch	Consists of the date and time of dispatch. Time of dispatch can be inserted in the format hh:mm or hh:mm:sss or hhmm
10a*	Excise centre of the place of dispatch	Provide the code of excise centre (EE4000EE).
11a*	Guarantor type	The classification, in the case of e-AD it is “1 – Consignor”.
12a-g	Guarantor	Filled in if the consignor is not a guarantor.
18a	Brief description of certificate	If a consignment is accompanied by certificates, it is possible to enter the descriptions of these.
18c	Certificate reference number	Certificate number.
18d	Document Type	List of codes for a document type. If you pick a value from this list, then the reference of document, field 18e, is mandatory
18e	Document Reference	Reference of document

Consignor/consignee

Field	Name	Content
2a-f*	Consignor	Always mandatory. In the fields 2a-2f provide the data of a consignor- either a warehouse keeper or registered consignor (SEED no of a warehouse keeper or registered consignor, company name, street, house no, postal code and city).
3a-f	Place of dispatch	Mandatory if the value in field 9d is 1 i.e. the place of dispatch is a tax warehouse. (SEED no of a tax warehouse, company name, street, house no, postal code and city)

5a-f	Consignee	Mandatory in general. In field 5a provide consignee's excise number in SEED registry (destinations 1 and 4 (warehouse keeper's SEED no), in the case of 2, 3 the SEED no of a specific consignee). In the case of destination type 6 (export) the field is left unfilled if an export declaration is made in Estonia; if export declaration is made in another Member State, provide the data of a declarant. Fields 5b - 5f are mandatory. Do not insert data in field 5a (Registry number of a consignee) if destination in field 1a is 5 (exempted consignee). Verify VAT number – possibility to check the validity of VAT number against EU database.
7a-f	Destination	Upon dispatch to a warehouse keeper you have to provide the SEED no of a specific tax warehouse which is the place of destination of the goods. If the destination type is export, the field is not filled in.
7a	Registry number of consignee	If the place of destination is a tax warehouse (1), provide the SEED number of a specific tax warehouse (not the number of a warehouse keeper). If the destination type is 2,3 or 5, provide VAT number.

In the fields 2a, 3a, 5a and 7a normally SEED registry numbers are used and it is possible to check the validity of these numbers in the open inquiry of SEED-on-EUROPA at:

https://ec.europa.eu/taxation_customs/dds2/seed/seed_consultation.jsp?Lang=en

As a response to your inquiry you will get to know whether a specific business operator holds the permit, which goods are covered by this permit and what type of registration it is. In the case of a registered consignee who only occasionally receives goods from another Member State, the permitted quantity of goods the consignee can receive on the grounds of the given type of registration is indicated as well.

Possible types of registration:

- 1) Warehouse keeper – consignor's warehouse keeper's excise number in field 2a and consignee's warehouse keeper's excise number in field 5a
- 2) Tax warehouse – consignor's tax warehouse excise number in field 3a and consignee's tax warehouse excise number in field 7a
- 3) Registered Consignee – excise number in field 5a
- 4) Registered Consignee that occasionally may receive goods dispatched from another Member State (Temporary Authorisation) – excise number in field 5a
- 5) Registered Consignor – excise number in field 2a.

Transport

Field	Name	Content
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14a-f	Transport arranger	Mandatory if in field 1c is 3 or 4. Verify VAT - checks the validity of a VAT number against the EU database. Verify - only checks the data of Estonian companies.
15a-f	Carrier	Mandatory, provide the data of the first carrier.
15a*	Carrier's VAT number	Mandatory, provide a carrier's VAT number. If you don't have VAT number, provide another identifying registration number with a nationality mark added before the number combination or the text "HAS NOT A VAT NUMBER". Verify - only verifies the data of Estonian companies. Verify VAT - checks the validity of a VAT number against the EU database.
1c*	Transport arranger type	Mandatory, value is in the classification
13a*	Transport mode	Mandatory, value is in the classification, you have to select the mode of transport that was used at the start of the carriage.
13B	Complementary information on the transport mode	Additional information, provided if the transport mode (13a) is "0 – other".
16a-d and 16f	Transport details	In the case of several means of transport provide the information of these on a delivery note using the option "Add".
16a*	Means of transport	Mandatory, value is in the classification. Possible values: 1 Container; 2 Vehicle; 3 Trailer; 4 Traction unit. Traction unit, which is indicated as a <i>tractor</i> in the English version of Commission Regulation (EC) No 684/2009, is not a motor car.
16b*	Registration number	Mandatory, insert the registration number of the means of transport and do not use spaces, hyphens, commas or other punctuation marks.
16c	Number of commercial seal	Provide the number of commercial seal if a seal is affixed to the means of transport.
16d	Complementary information of commercial seal	Other information relating to the seal, e.g. its type.
16f	Complementary information	Provide any additional information relating to the means of transport e.g. the name of next carrier or information on the next transport unit.

Goods

In order to add information on goods, click “Add”.

To the list – in order to add next goods, click “To the list” and then click “Add”.

Field	Name	Content
17a	Sequence number	Automatically filled in by the system after verification
17b*	Excise product code	The classification. Excise product code according to the code list in Annex II to Council Regulation No 684/2009.
17m	Excise goods type	Field for completing the data of a report on the movement of excise goods and stock in the warehouse in advance. Filling in the field is mandatory if it is not possible to determine into which column of the report of stock in the warehouse the product has to be entered on the basis of CN code or excise product code. Value is selected from the classification.
17c*	CN code	The classification. Mandatory, provide CN code of the goods (8 digits).
17d*	Quantity	Mandatory, the quantity of goods indicated to three decimal places (Council Regulation 684/2009, Annex II, the codes lists 11 and 12 -kg; litre (at 15° C); litre (at 20° C), 1000 pcs). For a movement to a registered consignee receiving excise goods from another Member State only occasionally, the quantity of excise goods dispatched shall not exceed the limit that the given consignee is authorised to receive. For a movement to an exempted consignee, the quantity shall not exceed the quantity registered in the excise duty exemption certificate.
17e*	Gross weight	Mandatory, provide the gross weight of the consignment (excise goods with packaging)
17f*	Net weight	Mandatory, provide the weight of the excise goods without packaging (except cigarettes).
17g	Alcoholic strength	Mandatory if applicable for the excise good in question, percentage by volume at 20° C
17h	Degree Plato	Mandatory if the Member State of dispatch and/or Member State of destination tax beer on the basis of degree Plato.

17i	Revenue stamp information	Provide any additional information concerning the revenue stamps required by the Member State of destination. In the case of dispatch from another Member State to Estonia it is recommended that the dispatcher provide the quantity and numeration of revenue stamps.
17k	Revenue stamp	The classification by which it is determined whether the given product has a revenue stamp or not. Provide '1' if the goods carry or contain revenue stamps.
17l	Designation of origin	This field can be used to refer to certification: 1. in the case of certain wines, relating to the protected designation of origin or geographical indication, in accordance with the relevant Community legislation; 2. in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation; 3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (4), for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: <i>'It is hereby certified that the product described has been brewed by an independent small brewery'</i> ; 4. for ethyl alcohol distilled by a small distillery, as defined in Council Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: <i>'It is hereby certified that the product described has been produced by a small distillery'</i> .
17n	Size of producer (self-certification)	For beer or spirits, for which certification is given in the field 17l (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres of pure alcohol respectively (whole number).
17o	Density	Mandatory if applicable for the excise product in question. Provide the density at 15 °C, if applicable,
		in accordance with the table in Annex II, Code list no 11.

17p*	Commercial description	Mandatory, detailed commercial description of goods. Among other information the following is provided: 1) bulk of sales packaging; 2) maximum retail price printed on the revenue stamp of cigarettes; 3) alcoholic and tobacco products batch code given by the producer; 4) revenue stamps of diesel fuel or light fuel oil; 5) type of diesel fuel (winter or summer); 6) petrol octane number; 7) name of biofuel, including the name of biofuel containing in the mixture with other fuel, CN code and corresponding goods description, and the quantity of biofuel in litres measured at 15 °C.
17r	Brand name of products	Mandatory if excise goods have a trade mark or brand name.
17.1a	Kind of package	Mandatory, the classification. Provide all the package kinds used. To add a new package, click "Add".
17.1b	Number of packages	Mandatory in the case of goods in package.
17.1e	Shipping Marks	Shipping marks should be used as an identifier for goods which are packed together and will only be provided for packaged goods where applicable, in a free form of description of the marks and numbers on transport units or packages. In case the 'Number of Packages' is set to '0', then there should exist at least one 'PACKAGE' with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.
17.1c	Identity of commercial seal (number)	Provide information on commercial seals, if used, including the number.
17.1d	Seal information	Provide any additional information concerning commercial seals (e.g. type of seals used)
17.2ad	Wine product additional information	Mandatory for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007. (6).
17.2a	Category of wine product	Used in the case of wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007. The classification.
17.2b	Wine-growing zone	Mandatory for wine products transported in bulk (nominal volume of more than 60 litres). Provide the wine-growing zone in which the product transported originates in accordance with Annex IX to Regulation (EC) No 479/2008.
17.2c	Third country of origin	Mandatory if Category of wine product in field 17.2a is '4' (imported wine). The list includes the classification of third countries.

17.2d	Other information	Provide other information on the wine product
17.2.1a	Wine operation code	Mandatory for wine products in bulk (nominal volume of more than 60 litres). Provide one or several 'Wine operation code(s)' in accordance with list 1.4. b) in point B of Annex VI to Commission Regulation (EC) No 436/2009, which is added as a classification.
9.1	Import declaration reference	Mandatory if the type of the country of dispatch is import (value 2 in field 9d). Provide the number of declaration.
17.3b	Goods sequence number on the import declaration	The sequence number of the goods concerned on the declaration.
17.3c	Import declaration date	The declaration's submission date.

Submission

On this page all data have been automatically pre-filled by the system.

1F – Sequence number of the place of destination upon the first entry is 1. If you change the place of destination, the sequence number changes as well.

1E – e-AD submission time: filled in and displayed on the delivery note that is already submitted.

1G – Place of destination changing time: if you change the place of destination, the time of this procedure will be indicated.

20A – Submitter's name

20B – Submitter's ID code

20C – Name of submitter's enterprise

20D – Registry code of submitter's enterprise.

Verification of delivery note

Performed by using the button "Verify".

Starts the e-AD verification. During the first phase of verification the system checks the completion of all mandatory fields, for example:

After checking mandatory fields the verification of compliance with rules and terms will be performed:

Fields and subpages that contain errors are indicated in red.

If no errors have been found, you can submit the delivery note.

e-AD for export

In the case of export through another Member State it is necessary that in addition to e-AD you prepare an export declaration. After you have drawn up the export declaration (which refers to e-AD), the status of e-AD will change (Pending a report of receipt → Export).

The data of export declaration are also displayed on the corresponding e-AD: 24A – Export declaration; 24B – Export time; 24C – Customs office of export.

Entering of e-AD started with fallback procedure

Fallback procedure is used when the customs system is not functioning. It is a procedure for the replacement of a delivery note which is completed in the EMCS system by a paper delivery note (the form is available on ETCB website). The delivery note is forwarded to the Tax and Customs Board at the email address asendustoiming@emta.ee, and if it complies with the requirements, an official will issue ARC number, which will be written on the delivery note and the transport can start at the time indicated on the delivery note. It is necessary to take into account that officials verify delivery notes during working hours, therefore it is not possible to get ARC numbers at any time. For that reason it is recommended that you prepare e-AD in advance (7 days prior to the start of the carriage of goods).

When the system has recovered, the delivery note shall be entered in the system inserting all the data indicated on the paper delivery note of the fallback procedure.

Submission of e-AD started with the fallback procedure is similar to customary submission of e-AD.

When inserting data into fields (*Add new afterwards*) and using XML format (*Import XML afterwards*) you have to select the date of actual dispatch of goods, i.e. the date indicated on the fallback procedure document.

1d*	ARC	Insert the ARC number assigned to the fallback procedure.
1h	Inserting data afterwards	Field is automatically filled in by the system (on e-AD started with the fallback procedure the value is 1 – YES).
9e	Time of dispatch	Date of dispatch is automatically filled in on the basis of previously inserted data.

Sent e-ADs

Under Sent e-ADs there are “Active e-ADs” and “Finished e-ADs”

Delivery notes which are submitted can be initially found under “Active e-ADs”. Upon receipt the delivery note moves under “Finished e-ADs”.

When a specific action in connection with e-AD has been completed, the given e-AD moves under “Finished e-ADs” as well. For example, if the place of destination has been changed, the e-AD with the previous destination is located under “Finished e-Ads” irrespective of its status of *Pending a report of receipt*.

Active e-ADs require client’s intervention, because in addition to delivery notes which are not received yet there are delivery notes which are pending a reaction from a business operator, e.g. it is necessary to change the place of destination, explain discrepancies etc. Delivery notes which need client’s intervention are marked with YES in the column of Client intervention.

e-AD history and menus

Submitted delivery note has a unique reference number ARC assigned by the system and it can be found under e-AD history:

Under e-AD history there is a list of procedures carried out on the given delivery note, and a selection for performing other procedures:

Comments

Both a representative of enterprise and an official can add comments relating to delivery notes.

In order to move to e-AD history, click Back. In order to add a new comment, click Add. The maximum length of a comment is 2000 characters. If you need to insert a longer text, you can split your comment into separate parts by adding a new row.

Cancellation of e-AD

You can cancel an e-AD as long as its status is „Released for dispatch“ and the time of dispatch is not expired. In order to cancel an e-AD select “Cancel” on the e-AD history page. It is also necessary to enter the reason of cancellation.

If the reason of cancellation is “e-AD duplicate “, the ARC number of a new e-AD must be inserted in the field of additional information.

Cancellation of e-AD by means of a request for cancellation

It differs from the ordinary cancellation in that it is possible to make a request concerning e-

AD whose status is “Accepted” and the date of dispatch has expired. Filing a request does not automatically mean that the e-AD is cancelled.

In order to lodge a request select the tag “Requests for cancellation” located in e-AD history.

To add a new request click on “Add request”. The menu then displayed is similar to the one of the ordinary cancellation of e-AD. The only difference is that the field of additional information is mandatory. The request lodged will be verified by the tax authority.

If the request is accepted, its status will change. The tax authority may also reject the request – this information is displayed on the e-AD history page and indicated with YES in the Client intervention column of the e-ADs list.

By clicking on “Requests for cancellation” you can find out the reason of rejection. In order to make “YES” disappear from the Client intervention column you have to read the official’s answer. In the same view you can also file a new request.

Copying of e-AD

Using this option you can create a draft of e-AD on the basis of the previously submitted delivery note, but don’t forget to update the data before submission.

Change of the time of dispatch on e-AD

It is possible to change the time of dispatch on e-AD, but you can do this no later than on the day of dispatch.

It is not possible to change the date of dispatch – in this case you have to cancel the e-AD submitted and create a new one with correct dates.

Change of the place of destination on e-AD

It is possible to change the place of destination on e-AD before the receipt of goods. The change of the place of destination is mandatory if a consignee refuses to receive goods (partially or fully) or the export of goods is prohibited.

The change of destination is essentially similar to submission of a new delivery note, but it should be noted that some fields are not active and the place of destination have to be changed. The change of destination does not necessarily mean the change of a consignee (though this is also possible), it may be the case where merely another warehouse of the same warehouse keeper of the same consignee is changed. The delivery note includes all the values which were inserted in the previous version (except partial receipt, where only the destination of rejected goods is changed).

1A – Destination type:*	If the previous destination was 5 - exempted consignee, change is not possible. Likewise, new type of destination cannot be 5
1B – Journey time:*	Consists of two values: numeral and unit. Units are in the classification, values are D- days or H – hours. Depending on a unit there are certain limits to numeral values: indication for ‘H’ should be less or equal to 24. Indication for ‘D’ should be less or equal to 92. Provide the realistic duration taking into account the means of transport and the distance involved. Only whole numbers are accepted.
8A – Customs office of export:	Classification, select the code of customs office of export, completing is mandatory if destination type in field 1a is 6.
9BC - Invoice: 9B - Number:*	The number of delivery note assigned by the enterprise if it has been changed in relation to the change of destination.
9BC - Invoice: 9C - Date:*	The date of delivery note.
5A-F - Consignee:	In general mandatory. You must not fill in Field 5a Consignee registration number if destination in field 1a is 5. Provide a valid SEED registration number of the consignee in field 5a (destinations 1, 2, 3, 4). The fields 5b-5f are mandatory.
7A-F – Place of Delivery:	If the place of delivery is an excise warehouse (1), provide the SEED number of a specific excise warehouse (not the number of an excise warehouse keeper). If the destination type is 2 or 3, provide VAT number.
14A-F – Transport Arranger:	Mandatory if there are 3 or 4 in field 1c.
15A-F - Transporter:	Field 15a is mandatory
1C – Transport Arranger Type:*	Mandatory field, value is in the classification
13A – Transport Mode:*	Mandatory field, value is in the classification
13B – Transport Mode complementary information	Complementary information if 13a is 0 (Other)
16a-d and 16f Transport details	When the place of destination has been changed it is possible to change previous and add new means of transport. If you have used several means of transport, provide

	information on these using Add button on the right.
16A – Means of transport*	Mandatory, value is in the classification.
16B Registration number	Mandatory, provide the number of the means of transport – only numbers and capital letters. Don't use spaces, hyphens, dashes, commas or other punctuation marks!
16C – Number of commercial seal	If commercial seals are used
16D – Seal information	Provide any additional information concerning commercial seals, e.g. type of seals used.
16f – Complementary information	Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units

Notify of the event

This option enables you to notify of whatever event concerning e-ADs sent and e-ADs received (the button is located on the e-AD history page).

General part

40B – Event number	Automatically assigned by the system upon submission of the event report.
40C – Event indication	Automatically assigned by the system upon submission of the event report.
1D – ARC	e-AD ARC number, automatically assigned to e-AD
1F – Sequence number of destination	The number of e-AD version, filled in by the system together with ARC number
41A – Excise Centre*	Automatically assigned - EE4000EE
41C – Time of event*	The time of event (date and hour)
41B – Country of event*	The country where the event took place, prefilled by EE.

40E – Country of destination	Destination country of the transport
41I – Supplementary information	Other additional information concerning the event
44A – Place of event	Inserted in the case of a received message only
44B-E Address of the place of event	The address where the event took place, the following data are mandatory: 44C - Street*, 44D - City/rural municipality*, 44E – Postal code
42A – Issuing authority	In the case of supporting documents also the issuing authority of these
42B – Type of evidence	Type of document (classification)
42C – Type of evidence supplementary information	Supplementary information concerning the type of document
42D – Evidence indication	Document number or any other indication which help to identify the given document
42E – Picture of evidence	Option to upload a document as an attachment, allowed types: pdf, jpg, jpeg. In order to add a document, click „Upload a file,, whereupon the file uploading menu opens, where you can search a document from your computer using the Browse button, and add it by clicking „Upload“.

Transport

1C - Transport arranger type	The classification
14A-F – Transport arranger:	Mandatory if transport arranger is the owner of goods or another person (field 1c contains 3 or 4)
15A-F - Transporter:	Field 15a is mandatory (VAT number)
16A – Means of transport	Type of the means of transport
16B – Registration number	The registration number of the means of transport
16C – Commercial seal number	The number of commercial seal, if used
16F – Complementary information	The complementary information or specification of the means of transport
16D – Seal complementary information	Complementary information on the commercial seal

By clicking „Add“ you can add a new row concerning the transport details.

Goods

In order to insert information, click on Add. If you need to add information on the next goods, the entry of information works in the same way (using the Add button).

17A Goods sequence number	If the information concerns specific goods, provide the sequence number on e-AD.
43A – Event type*	Select in the classification
43B Complementary information	Complementary information on the event
17U Excess or shortage	If a shortage or excess is detected, the possible values are: S = Shortage E = Excess
17V Quantity of excess or shortage	Quantity in excess or missing
17V_1 – Net mass of excess or shortage	Net quantity in excess or missing

Accompanying document (a new functionality since 15.02.2018)

The information concerning an accompanying document shall be filled in upon preparation of an event report on SAAD.

68A – Accompanying document type	The classification, 0 – Other; 2 - SAAD
68B – Brief description	If the accompanying document is 0 – Other, provide description.
68C – Document number	The number of accompanying document
68D – Document date	The date of accompanying document
68E - File	Possibility to upload accompanying documents. If an accompanying document is added, it is not necessary to insert the data of a transporter, trader and goods.
68F – Country of dispatch	The country of dispatch of the transport.
69A-J – Transporter details	Provide the details of transporter, transport mode and its registration number,
70A-70L – Trader details	Provide a trader’s excise number or other identification code, name, type, country code, address and contact details.
71A-71H – Goods details	Goods description, CN code, name, additional code (if exists), quantity and unit of measure, gross and net mass.

Submission

40A – Message type	
40D – Event report validation date	

41G – Submitter type	Fixed value, in the case of Sent e-ADs 1- Consignor, in the case of Arrived e-ADs 2 - Consignee
41F – Submitting person	The name of the person logged in
41H – Submitter type complementary information	Additional information of the submitter, e.g. contact data

When a submitter clicks on “Validate”, the system validates the report. If errors are detected, they will be displayed to the submitter. If there are no errors, the event report can be submitted. The submitted report can be found on the reports list, it can be viewed by clicking on the magnifier.

The selections related to event reports are as follows:

Change the event report – enables a submitter to change an event report to a limited extent resulting in a new information message;

To the events list – takes you to the list of event reports (several various event reports can be submitted with reference of one e-AD by different parties).

Notify of the event – preparing a new event report on the same e-AD;

Change transport – preparing a new transport change report on the same e-AD;

To e-AD history – takes you to the page of the given e-AD’s history, where the information related to the event can be viewed („Events“) and a new report can be prepared.

Change of transport

The transport change report is a subclass of event report, which has been simplified, i.e. information not relevant to changing of transport is omitted.

General part

40B - Event number	Automatically assigned by the system
40C - Event reference	Automatically assigned by the system
1D - ARC	e-AD ARC number
1F – Destination sequence number	e-AD version number, filled in by the system together with ARC number
41A – Excise Centre*	Pre-filled by the system - EE4000EE
41C - Time of event*	The time when the event takes place (date and time)
41B – Country of event*	The country where the event takes place, pre-filled - EE
40E – Country of destination	Country of destination of the transport
41I – Complementary information	Any other additional information concerning the event
44A – Place of event	Filled in only in the case of received report

44B-F Address of the place of event	Address of the place where the event takes place, mandatory fields: 44C - Street*, 44D - City/Rural municipality*, 44F - Country*
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Transport

1C – Transport arranger type	The classification
40C – Transport arranger	Mandatory if transport arranger is the owner of goods or another person (field 1c contains 3 or 4)
15A-F - Transporter	Field 15a is mandatory (VAT number)
16A – Means of transport*	Selection in the classification, type
16B - Registration number	The registration number of the means of transport
16C – Commercial seal number	The number of commercial seal, if used
16F – Complementary information	The complementary information or specification of the means of transport
16D – Seal complementary information	Complementary information on the commercial seal

Submission

40A – Message type	
40D – Event report validation date	
41G – Submitter type	Fixed value, in the case of Sent e-AD 1- Consignor, in the case of Received e-AD 2 - Consignee
41F – Submitting person	The name of the person logged in
41H – Submitter type complementary information	Additional information of the submitter, e.g. contact data

When you click on “Validate”, the system validates the report. If errors are detected, they will be displayed to the submitter. If there are no errors, the event report can be submitted. The submitted report can be found on the reports list, it can be viewed by clicking on the magnifier.

Arrived e-ADs

Similarly to the menu of Sent e-ADs there are two divisions: Active e-ADs and Finished eADs.

Under Arrived e-ADs there is also the functionality for event report (including changing of transport), which is similar to the one under Sent e-ADs.

Rejection of e-AD and alert thereof

On the Arrived e-ADs history page it is possible to reject e-AD or alert thereof. Warning against rejection won't change e-AD status and a consignee can accept it in the future. After rejection the status of e-AD will change and a consignor has to change the destination.

27B – Rejection*	The classification: 1- yes (i.e. rejection); 0- no (warning against rejection).
27C - Rejection/alert date*	Submission date, the value is assigned by the system by default (the date of performance of the proceeding)
19A - Rejection/alert reason	The classification with the options of reasons, it is possible to insert several different reasons (using “Add”). If 27B is 1, the field is mandatory.
19B - Rejection/alert complementary information	If the reason of rejection/report is „Other“, adding complementary information is mandatory.

Receipt of e-AD, i.e. preparing a report of receipt

Delivery notes awaiting receipt can be found under Arrived e-ADs (Active e-ADs).

Pending the receipt of goods means that the given delivery note has been submitted by the consignor and the goods will soon arrive. This status may change and if the consignor cancels e-AD or changes the destination, the e-AD moves under Finished e-ADs.

In order to prepare a report of receipt you need to select a specific delivery and click on the magnifier. You can also use the possibility to import XLM by selecting “Import a report of receipt from XML file“ on the e-AD menu.

Different options of receiving goods are explained below.

Goods in conformance with requirements and fully accepted

It means that the delivery note and arrived goods match, there are neither excesses nor shortages and there are no comments to the consignor as regards the goods or delivery note.

23B – Report of receipt decision:*	The classification, select 1 if the goods are in conformance with e-AD.
23C – Goods arrival time:*	Goods arrival time (can be in the past, not in the future)

10B – Excise centre of destination:	EE4000EE by default
23A – Report of receipt complementary information:	Provide other additional information.

Information on tobacco revenue stamps under Goods

17_7C – Revenue stamp code	A code which is printed on a revenue stamp containing 5-digit alphanumeric combination that signifies the person ordering revenue stamps and the time of receiving the revenue stamps from the tax authority ----- It is also possible to add the information of the revenue stamps through MAIS. Click “Choose revenue stamps” and insert the quantity of stamps. Then click “Add”. The revenue stamp fields will be filled in automatically.
17_7D – Maximum retail price	Maximum retail price of cigarettes, cigars and cigarillos
17_7E – Marking of the type	The classification, not provided in case of cigarettes, otherwise mandatory
17_7F – Quantity in package	Quantity of products in a package: cigarettes, cigarillos and cigars in pieces, other tobacco products in grams
17_7G – Revenue stamps quantity	Revenue stamps quantity

A new row can be created at each product on the delivery note of revenue stamps of each tobacco product (by clicking on „Add“).

Adding alcohol revenue stamps information under Goods

In order to add information of the revenue stamps of strong alcohol you need to click on „Add“, whereupon a more detailed menu opens, where you can add the intervals used in MAIS, which have come in together with the consignment.

17_8A – Alcohol revenue stamps delivery note number*	Alcohol revenue stamps delivery note number. Provide the numbers (6 digits) of the delivery note of the issue of revenue stamps of MAIS without the beginning 17T.
17_8B – Year*	The year of alcohol revenue stamps delivery note
17_8CA – Beginning of the revenue stamps interval*	The beginning of revenue stamps interval
17_8CB – End of the revenue stamps interval*	The end of revenue stamps interval*

17_8CC – Revenue stamps quantity	The quantity of revenue stamps is automatically calculated by the system.
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Inserting the data of measurement record under Goods

17_9A – Measurement record number*	The number of measurement record
17_9B – Date*	The date of measurement record
17_9C – Measured quantity*	The quantity measured
17_9D - Density	Density
17_9E – Net mass	Net mass
17_9F - Measurement uncertainty	Measurement uncertainty
17_9G - File	Possibility to upload a measurement record into the system as an attachment, allowed file formats: pdf, jpg, jpeg

If there are more than one measurement record, the data can be added by clicking on “Add”.

Specification of excise goods type under Goods

17M	Excise goods type	The field for pre- completed data of a report on the movement of excise goods and stock in the warehouse. Filling in the field is mandatory if CN codes or excise product codes do not make it possible to determine in which columns of the report of stock in the warehouse the goods should be shown. The value of the field is selected from the classification.
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Refusal to receive goods

23B – Report of receipt:*	The classification, in the case of refusal select 3.
23C – Goods arrival time:*	The time of goods arrival (can be in the past, but cannot be in the future)
10B – Excise centre of the office of destination:	EE4000EE by default
23A – Report of receipt complementary information:	Provide other additional information.
17_4A – Unsatisfactory reason code	Mandatory in the case of refusal, the classification.

17_4B - Unsatisfactory reason	Specification of unsatisfactory reason. If value in field 17_4A is 0 – Other, filling in the field is mandatory. If 17_4A contains 1 or 2 (excess or shortage), leave the field blank and the mandatory fields are 17u, 17v and 17V-1.
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If the goods are completely rejected, the consignor has to change the destination.

Receipt of goods with shortage or excess

23B – Report of receipt decision:*	The classification, in the case of shortage or excess select 2.
23C – Goods arrival time:*	The time of goods arrival (can be in the past, but cannot be in the future)
10B – Excise centre of the office of destination:	EE4000EE by default
23A – Report of receipt complementary information:	Provide other additional information.
29A – Explanations given by	The data of the person logged in
29B - Entry date	Filled in by the system
29C – Procedure date	The date when discrepancies were dealt with
29D – General explanations of discrepancies	Additional comments on the reasons of discrepancies provided as a free text
29E – Reason of discrepancies	The classification (for specifying the reasons of discrepancies)
29F – Additional explanations reason	If an officer requires to supplement explanations, the official's comments will be displayed in this field.

Goods

17_4A - Unsatisfactory reason code	The classification (select either 1 - excess or 2 – shortage)
17U – Excess or shortage:	The classification: E = Excess; S - Shortage Inserted separately for each product.
17V – Quantity of excess or shortage:	Quantity is provided according to the tables 11 and 12 in Annex II of the Commission Regulation No 684/2009, i.e. the same unit of goods as in field 17D. Inserted separately for each product.
17V_1 – Net quantity excess or shortage	Net mass in excess or shortage. Inserted separately for each product.
17X – Explanations of discrepancies	Explanations of discrepancies, inserted separately for each product.

17Y – Actual quantity	Actual quantity measured - located at each product separately
17Y_1 – Actual net mass	Actual net mass measured - located at each product separately
17YA – Difference of quantities	Value calculated by the system – located at each product separately. The system calculates the result of quantity check.
17_7A-17_7G	In the case of tobacco products' revenue stamps - located at each product separately
17_8A - 17_8CC	In the case of alcohol products' revenue stamps - located at each product separately
17_9A - 17_9G	Measurement record information - located at each product separately

If a delivery note is received and accepted with shortages or excesses, explanations must be given through the system later on.

Partial rejection of goods

If a consignee refuses to receive goods in full volume.

23B – Report of receipt decision:*	The classification, in case of partial rejection select 4.
23C – Goods arrival time:*	The time of goods arrival (can be in the past, but cannot be in the future)
10B – Excise centre of the office of destination:	EE4000EE by default
23A – Report of receipt complementary information:	Provide other additional information.
29A – Explanations given by	The data of the person logged in, cannot be filled in by the person
29B - Entry date	Filled in by the system
29C – Procedure date	The date when discrepancies were dealt with
29D – General explanations of discrepancies	Additional comments on the reasons of discrepancies provided as a free text
29E – Reason of discrepancies	The classification comprising the reasons of discrepancies
29F – Additional explanations reason	If an officer requires to supplement explanations, this field will display the reason of explanations.

17_4A – Dissatisfaction reason code	The classification, possible to provide the reason for partial receipt. 0 = Other 1 = Excess 2 = Shortage 3 = Goods damaged 4 = Broken seal 5 = Reported by export control system
17_4B – Reason of dissatisfaction	Specification of the reasons of dissatisfaction (mandatory if value in field 17_4A is 0 – Other).
17W – Rejected quantity:	Quantity is provided according to the tables 11 and 12 in Annex II of the Commission Regulation No 684/2009, i.e. on the same grounds as goods quantity in field 17D and in the same units. Inserted separately for each product.
17W_1 – Rejected net mass	Provide rejected net mass
17X – Discrepancies explanations	Discrepancies explanations - located at each product separately
17Y – Actual quantity	Actual quantity measured - located at each product separately
17Y-1 – Actual net mass	Actual net mass measured - located at each product separately
17YA – Difference of quantities	Value calculated by the system – located at each product separately. The system calculates the result of quantity check.
17_7A-17_7G	In the case of tobacco products' revenue stamps - located at each product separately
17_8A - 17_8CC	In the case of alcohol products' revenue stamps - located at each product separately
17_9A - 17_9G	Measurement record information - located at each product separately

In the case of partial rejection a consignor has to change destination.

Receipt of goods with discrepancies

If discrepancies, shortcomings etc. are detected upon the receipt of goods, these discrepancies have to be indicated in the report of receipt (e.g. differences in density, alcoholic strength, CN code, revenue stamp and other indicators).

23B – Report of receipt decision:*	The classification, in case of differences select 2.
23C – Goods arrival time:*	The time of goods arrival (can be in the past, but cannot be in the future)
10B – Excise centre of the office of destination:	EE4000EE by default
23A – Report of receipt complementary information:	Provide other additional information.
29A – Explanations given by	The data of the person logged in, cannot be filled in by the person
29B - Entry date	Filled in by the system
29C – Procedure date	The date when discrepancies were dealt with
29D – General explanations of discrepancies	Additional comments on the reasons of discrepancies provided as a free text
29E – Reason of discrepancies	The classification (for specifying the reasons of discrepancies)
29F – Additional explanations reason	If an officer requires to supplement explanations, this field will display the reason of explanations.
17_4A – Dissatisfaction reason code	The classification
17_4B – Reason of dissatisfaction	Specification of the reason of dissatisfaction. Mandatory, if the field 17-4A contains 0 - Other.
17X – Discrepancies explanations	Discrepancies explanations - located at each product separately
17Y – Actual quantity	Actual quantity measured - located at each product separately
17Y-1 – Actual net mass	Actual net mass measured - located at each product separately
17YA – Difference of quantities	Value calculated by the system – located at each product separately. The system calculates the result of quantity check.
17_7A-17_7G	In the case of tobacco products' revenue stamps - located at each product separately
17_8A - 17_8CC	In the case of alcohol products' revenue stamps - located at each product separately
17_9A - 17_9G	Measurement record information - located at each product separately

Goods receipt decision on export

Replies come from the export control system ECS. If the exit was prohibited, the enterprise has to divert the given e-AD. Answer options that ECS forwards to the EMCS system:

- 21 – the goods have been exported and correspond to the invoice
- 22 – the goods have been exported and do not correspond to the invoice
- 23 – export was prohibited

17Q - Export declaration control result	Answer which comes from ECS (at the goods)
24.1A - Export declaration rejection reason	
24.1B - Date	
24.2A – Functional mistake type	
24.2B - Reference	
24.2C - Reason	
24_2D – Initial element value	

Receipt of goods by exempted consignees

Exempted consignees or diplomats and NATO representatives forward the information of goods provided for in the Commission Regulation No 684/2009 to the e-mail address aktsiisid@emta.ee, the report of receipt in the system will be created by an officer on the basis of the information forwarded.

Explanation of delayed action

The client has to provide justification for the delay in performing an action (e.g. change of destination) and can apply for extension.

Explanation of delayed receipt

If a receipt report is not submitted within the set time limit, the client has to explain why the receipt has delayed.

Explanation of discrepancies

If shortages are detected upon the receipt of goods, it is necessary to find out the reasons. Initial explanation of discrepancies has been integrated into the report of receipt, which includes the fields 29A-29F (General part of e-AD) and 17X, 17Y and 17Y_1 (at each

product). Should any additional explanations be needed, these can be given under the e-AD history “Explanations of discrepancies” tab. Such an e-AD stays under “Active e-ADs” and Client intervention is YES.

“Explanations of discrepancies” contain the following fields:

29A – Explanations given by	The data of the person logged in, cannot be filled in by the person
29B - Entry date	Filled in by the system
29C – Procedure date	The date when discrepancies were dealt with
29D – General explanations of discrepancies	Additional comments on the reasons of discrepancies provided as a free text
29E – Reason of discrepancies	The classification (reasons of discrepancies)
29F – Additional explanations reason	If an officer later requires to supplement explanations, this field will display the reasons of explanations.
17X – Discrepancies explanations	Explanations field at each product separately
17Y – Actual quantity	Actual quantity - located at each product separately
17Y-1 – Actual net mass	Actual net mass measured - located at each product separately

After explanations have been entered the given e-AD gets the Pending status which requires an officer’s intervention.

If the officer finds that the explanations are not sufficient, he or she will ask for a specification whereupon Yes appears into the Client intervention column and the client can give further explanations.

If further explanations are not necessary, the official submits the decision.

Event reports

The list of a company’s event reports related to e-ADs.

Reports

There are three reports created to clients:

Movements of e-ADs sent by client

The report that consolidates information on e-ADs dispatched by a company, search is possible by goods information and consignee information. Obligatory search parameter is the start time of dispatch.

Movements of e-ADs arrived to client

The report that consolidates information on e-ADs sent to a company, search is possible by goods and consignor information. Obligatory search parameter is the start time of dispatch.

Report of receipt of tobacco revenue stamps

The report that consolidates information on e-ADs concerning tobacco products revenue stamps. Possible searches by tobacco revenue stamp delivery note number, maximum retail price and revenue stamp type. Obligatory search parameter: Arrival date from.