



Export of Excisable Goods EMCS /AES



Overview of the Main
Changes Impacting Traders

Information Session
Commencing Shortly



Overview

- Setting the scene
- Timelines for the introduction of EMCS functionality for indirect exports
- Impact on Trade
- Scenarios
- Key Take Aways

Excise Movement and Control System (EMCS)

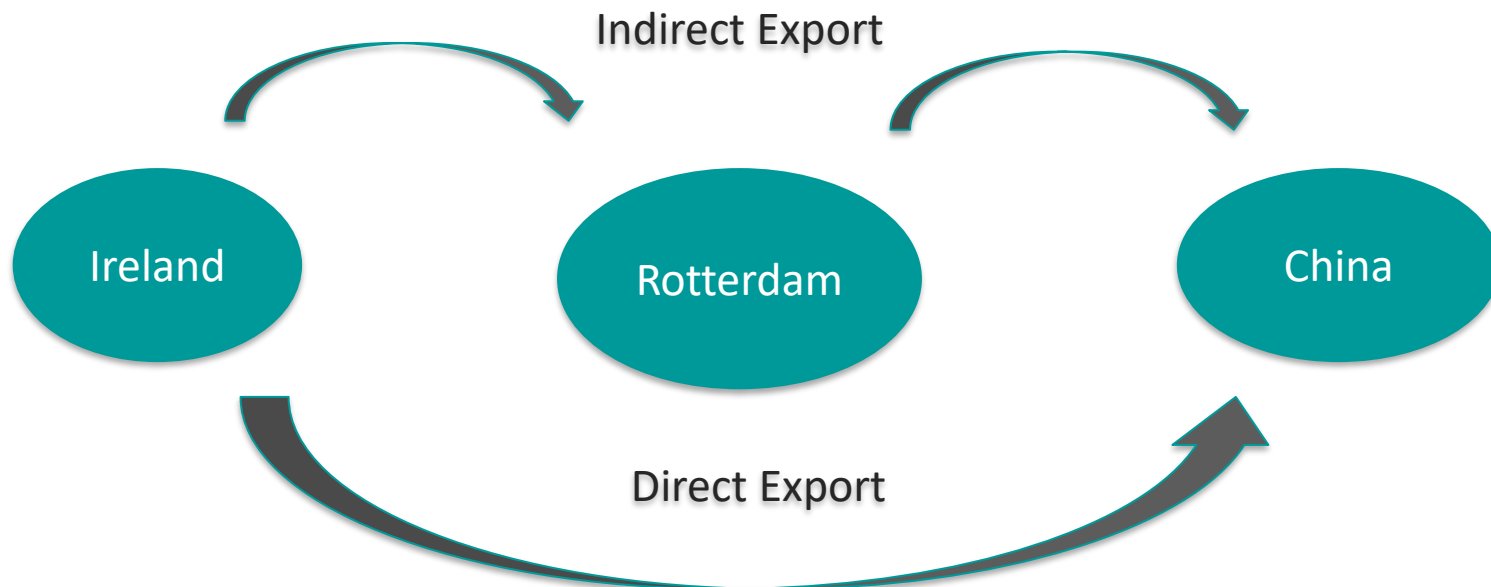
- EMCS is an electronic system for supervising the movement of Excise goods within the EU.
- It records & monitors, in real time, the movement of alcohol, tobacco and energy products.
- For each movement an **electronic Administrative Document (e-AD)** is **submitted into** EMCS. The reference code for an e-AD is called an ARC.
- EMCS is used when goods are being exported indirectly from the EU.

When is an export declaration required in Ireland?

- An export means sending goods from Ireland to a country outside the EU.
- An export declaration for customs purposes is the legal act, required where goods are placed under the export procedure.
- The customs declaration must be lodged electronically, using Revenue's Automated Export System (AES)
- In the case of excisable products, an export declaration should be lodged where the goods are packed or loaded for export in Ireland

Difference between a direct and indirect export

- Direct Export – Goods leave IE directly for their destination outside the EU (Office of Export/ Office of Exit = IE)
- Indirect Export – Goods leave IE, travel to one or more other Member State(s) and leave from there for a destination outside the EU (Office of Export = IE / Office of Exit = NL)



Excise goods transported under Single Transport Contract

- Article 329 (7a) UCC IA excludes Excise goods from the simplified arrangement for the determination of the Customs Office of Exit where a STC is used.
- Excise goods leaving the EU indirectly (IE>FR>CN) may not use the STC.
Office of Export = IE / Office of Exit = FR

DEPLOYMENT OF EMCS PHASE 4.1

13TH FEBRUARY 2024

Impact on Trade

EMCS Phase 4.1 – What's New?

- New version of the technical & functional EMCS specifications - common across all EU MSs (Member States)
- AES and EMCS Interface
 - Cross checking of data on the export declaration with the data on the E-AD
 - Closure of the EMCS movement when the export formalities have been completed and confirmation of exit is received in AES

ARC number from EMCS is the link between EMCS and AES and will be the basis for the cross checking

Export procedure – Interface between EMCS and AES

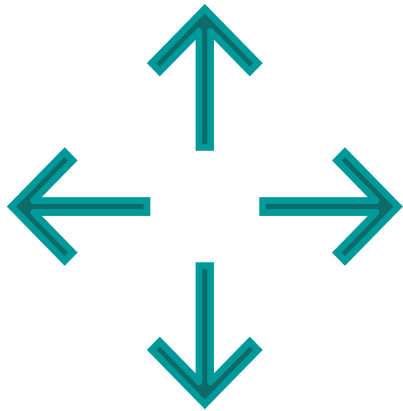


**CROSS CHECKING OF INFORMATION
BETWEEN EMCS AND AES**



**EXCHANGE OF MESSAGES BETWEEN
IE EMCS AND IE AES**

AES/EMCS - Outbound movement flows and supply chains



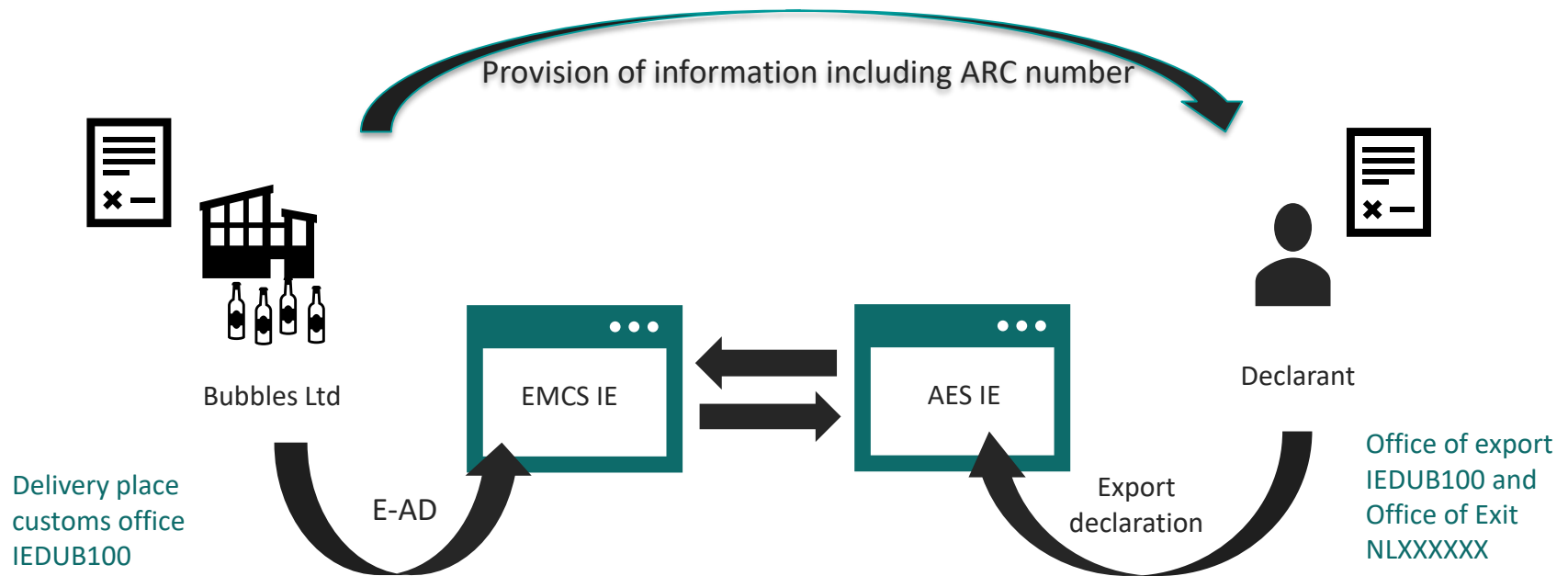
Scenario 1

Ireland – Dublin Port – NL – China

Scenario 2

Northern Ireland – Dublin Airport – USA

Goods leaving Dublin on a feeder vessel to Rotterdam, destined for China



The delivery place customs office on the E-AD should be the same as the office of export on the export declaration

Message exchanges on next slide

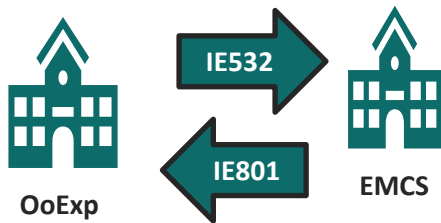
Goods leaving Dublin on a feeder vessel to Rotterdam, destined for China

1



The export declaration is lodged to AES at the OoExp (IEDUB100).

2



AES at the OoExp sends to the EMCS an 'e-AD Request' message(s). EMCS sends requested e-AD(s) to AES at the OoExp.

3



After the successful cross-check, AES accepts the export declaration and informs the declarant and EMCS, respectively.



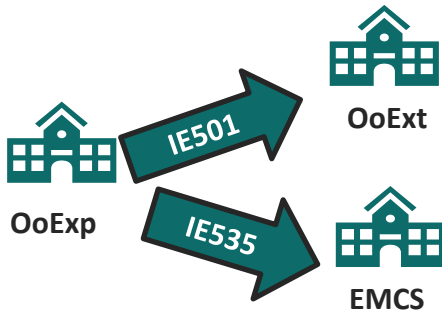
messages to and from the trade



common domain messages, not visible to the trade

Goods leaving Dublin on a feeder vessel to Rotterdam, destined for China

4



After releasing the goods for export and sending AER message to the OoExt (NL), AES at the OoExp informs EMCS of the release for export.

5



Goods are presented in NL and upon exit, the carrier will confirm the exit of the goods. AES at the OoExt sends to AES at the OoExp the exit result.

6



AES at the OoExp notifies the AES declarant via 'Export Notification' message and the EMCS via 'Exit Results'. EMCS will notify the trader that the movement is closed.



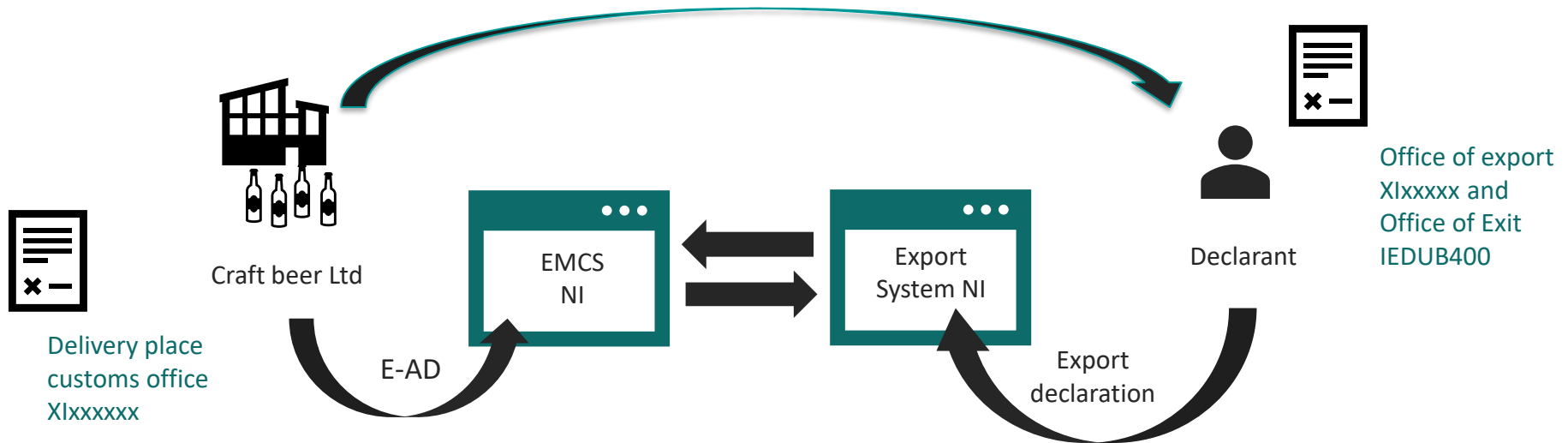
messages to and from the trade



common domain messages, not visible to the trade

Goods coming from Northern Ireland, leaving Ireland on a flight, destined for China

(PROVISION OF INFORMATION, INCLUDING THE ARC NUMBER)

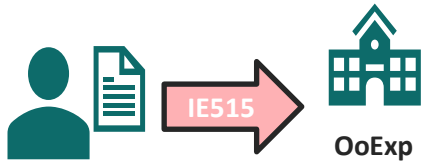


The delivery place customs office on the E-AD should be the same as the office of export on the export declaration

Message exchanges on next slide

Goods coming from Northern Ireland, leaving Ireland on a flight, destined for China

1



The export declaration is lodged to the NI Export System at the OoExp (Xlxxxx).

2



NI Export system at the OoExp sends to the EMCS an 'e-AD Request' message(s). EMCS sends requested e-AD(s) to NI Export System at the OoExp.

3



After the successful cross-check, NI Export System accepts the export declaration and informs the declarant and EMCS, respectively.

 messages to and from the trade

 common domain messages, not visible to the trade

Goods coming from Northern Ireland, leaving Ireland on a flight, destined for China

4



After releasing the goods for export and sending AER message to the OoExt (IEDUB400), NI Export system at the OoExp informs EMCS of the release for export.

5



Goods presented in DUB400 and upon confirmation of exit, AES at the OoExt sends to NI Export system at the OoExp the exit result.

6



NI Export system at the OoExp notifies the declarant via 'Export Notification' message and the EMCS via 'Exit Results'. EMCS will notify the trader that the movement is closed.



messages to and from the trade



common domain messages, not visible to the trade

Excise Goods - Completion of data on the export declaration

- Export declarations for affected consignments must contain:
 - ✓ **ARC(s)** and **UBR(s)** under Previous Document data group (1201000000)
 - **Type = C651** (the code for AAD - Administrative Accompanying Document (EMCS))
 - **Reference = ARC number only** (Does not include the UBR, e.g. only input 23IEXYZH38R002SWD5S4, not = 23IEXYZH38R002SWD5S4**001**.)
 - **Goods Item number = UBR**
 - ✓ CN Code (1809000000)
 - ✓ Net Mass (1801000000)
- ARC(s) concerning a specific e-AD **cannot be referenced into multiple** export declarations.
- An export declaration **may contain many different ARC(s)**. In that case, AES sends **multiple 'e-AD Requests'** to EMCS at the MSA of Export and expects the **same number of response messages**.

Completing the e-AD information on the export declaration

(One EMCS Movement – three items - One Export declaration – three items)

e-AD: details:

23IEXYZH38R002SWD5S4

UBR (Body) 1: Commodity 22042113 White wine. Net mass 0.75kg

UBR (Body) 2: Commodity 22041011 Champagne. Net Mass 9kg

UBR (Body) 3: Commodity 22041011 Champagne. Net Mass 22.5kg

Export declaration details:

Item 1: Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 1

Commodity 22042113 White wine. Net mass 0.75kg

Item 2: Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 2

Commodity 22041011 Champagne. Net Mass 9kg

Item 3: Previous Document:

Type = C651, Reference number = 23IEXYZH38R002SWD5S4, Goods Item number = 3

Commodity 22041011 Champagne. Net Mass 22.5kg

Completing the e-AD information on the export declaration (Two EMCS Movements – one item on each - One Export declaration – two items)

e-AD 1 details:

23IEABCTH99R002SWD5S4

UBR (Body) 1: Commodity 22042113 White wine. Net mass 10kg

e-AD 2 details

23IEDEFTH11R002SWD5S4

UBR (Body) 1: Commodity 22041011 Champagne. Net Mass 10kg

Export declaration details:

Item 1: Previous Document:

Type = C651, Reference number = 23IEABCTH99R002SWD5S4, Goods Item number = 1

Commodity 22042113 White wine. Net mass 10kg

Item 2: Previous Document:

Type = C651, Reference number = 23IEDEFTH11R002SWD5S4, Goods Item number = 1

Commodity 22041011 Champagne. Net Mass 10kg

Cross-Check Validations

The validations to be performed as part of the **cross-check** between the data declared on the Export declaration and the e-AD are:

- ✓ • The same ARC (as the respective e-AD);
• The same (UBR)
- ✓ • The same CN Code;
• The same Net mass.

If the cross check fails the export declaration will be rejected

Where the cross check fails, the AES Declarant will receive a rejection message

- The current error response message will issue to the AES Declarant
- This message will include the error reason, e.g.

```
<messageType>CC556C</messageType>
  <ExportOperation>
    <LRN>###</LRN>
    <rejectionDateAndTime>2024-01-30T12:32:35</rejectionDateAndTime>
    <rejectionCode>4</rejectionCode>
    <rejectionReason>EMCS Cross Check Failure</rejectionReason>
  </ExportOperation>
  <FunctionalError>
    <errorPointer>/IE801/Body/EADESADContainer/BodyEadEsad[1]/CnCode</errorPointer>
    <errorCode>14</errorCode>
    <errorReason>EMCS Cross Check Failure - CNcode Mismatch</errorReason>
    <originalAttributeValue>22030001</originalAttributeValue>
  </FunctionalError>
```

From 13 Feb 2024 - Changes will be implemented on a phased basis

Where the ARC number is provided on the export declaration, cross checking of the CN code and net mass will take place.

Where the information does not match, the export declaration will be rejected.

Where the information matches, the export declaration will be accepted and when the goods have exited the EU, the EMCS movement will be automatically closed out.

**Future
Date**

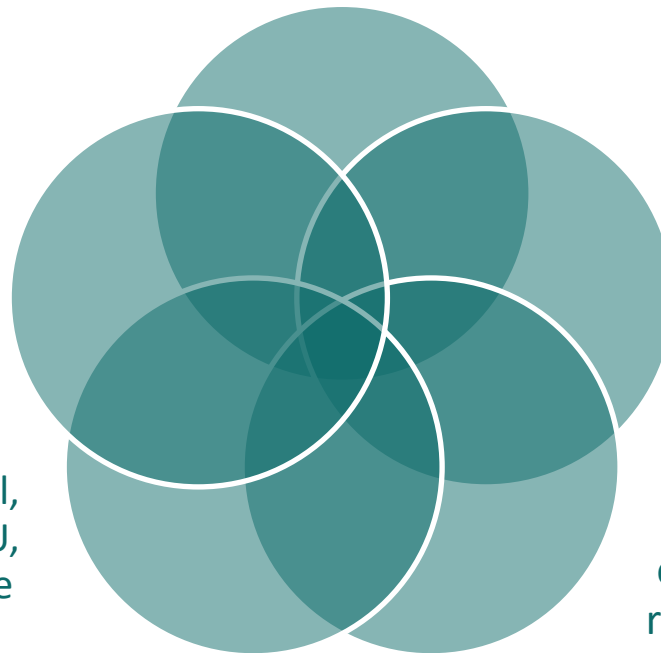
An ARC number will be mandatory in respect of certain Excise goods. Where the ARC number is not present the export declaration will go under Customs control.

Key Takeaways

Where an ARC number is declared on the export declaration, this number will be validated

Communication of accurate information is important

If the validation is successful, once the goods leave the EU, the EMCS movement will be closed out automatically



The validation will cross check the UBR, CN code and Net Mass

If the validation fails the export declaration will be rejected (goods will not be allowed to leave)



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