►B **COMMISSION DELEGATED REGULATION (EU) 2022/1636**

**of 5 July 2022**

**supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods**

(OJ L 247, 23.9.2022, p. 2)

Amended by:

|  |  | Official Journal | | |
|---|---|---|---|---|
|  |  | No | page | date |
| ►M1 | Commission Delegated Regulation (EU) 2024/296 of 9 November 2023 | L 296 | 1 | 22.1.2024 |

Corrected by:

►C1   Corrigendum, OJ L 90069, 2.2.2024, p. 1 (2024/296)

▼B

## COMMISSION DELEGATED REGULATION (EU) 2022/1636

### of 5 July 2022

**supplementing Council Directive (EU) 2020/262 by establishing the structure and content of the documents exchanged in the context of movement of excise goods, and establishing a threshold for the losses due to the nature of the goods**

*Article 1*

**Threshold for the loss due to the nature of the goods for manufactured tobacco products**

The common partial loss threshold referred to in Articles 6(7) and 45 (2) of Directive (EU) 2020/262 for manufactured tobacco, falling within the scope of Council Directive 2011/64/EU (¹), is 0 %.

*Article 2*

**Requirements for messages exchanged through the computerised system**

The messages exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall comply with Annex I to this Regulation. Where codes are required for the completion of certain data elements in those messages in accordance with Annex I, the codes listed in Annex II shall be used.

*Article 3*

**Draft electronic administrative document and electronic administrative document**

The draft electronic administrative document submitted in accordance with Article 20(2) of Directive (EU) 2020/262 and the electronic administrative document to which an administrative reference code has been assigned in accordance with Article 20(3), third subparagraph, of that Directive shall comply with the requirements set out in the applicable provisions of Table 1 of Annex I to this Regulation.

*Article 4*

**Draft electronic simplified administrative document and electronic simplified administrative document**

The draft electronic simplified administrative document submitted in accordance with Article 36(1) of Directive (EU) 2020/262 and the electronic simplified administrative document to which an administrative reference code has been assigned in accordance with Article 36(2), third subparagraph, of that Directive shall comply with the requirements set out in the applicable provisions of Table 1 of Annex I to this Regulation.

_____
(¹) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).

▼**B**

*Article 5*

**Messages concerning the cancellation of the electronic administrative document**

The messages concerning the cancellation of the electronic administrative document as provided for in Article 20(6) of Directive (EU) 2020/262 shall comply with the requirements set out in Table 2 of Annex I to this Regulation.

*Article 6*

**Messages concerning a change of destination of the movement of excise goods**

The messages concerning the change of destination as provided for in Article 20(7) and Article 36(5) of Directive (EU) 2020/262 shall comply with the requirements set out in Tables 3 and 4 of Annex I to this Regulation.

▼**M1**

*Article 6a*

**Messages concerning excise goods being exported under suspension of excise duty**

1.    The messages concerning the verification between the electronic administrative document and the export declaration, referred to in Article 21(3) of Directive (EU) 2020/262, shall comply with the requirements set out in Tables 7 and 8 of Annex I to this Regulation.

2.    The messages concerning the notification that goods are no longer to be taken out of the customs territory of the Union as referred to in Article 21(5) of Directive (EU) 2020/262 shall comply with the requirements set out in Table 9 of Annex I to this Regulation.

▼**B**

*Article 7*

**Messages concerning the splitting of the movement of energy products under suspension of excise duty**

The messages concerning the splitting of the movement of energy products under suspension of excise duty as provided for in Article 23 of Directive (EU) 2020/262 shall comply with the requirements set out in Tables 4 and 5 of Annex I to this Regulation.

*Article 8*

**Messages concerning the end of the movement of excise goods**

The report of receipt submitted in accordance with Article 24(1) or Article 37(1) of Directive (EU) 2020/262 and the report of export provided for in Article 25 of that Directive, shall comply with the requirements set out in Table 6 of Annex I to this Regulation.

▼**B**

*Article 9*

**Fallback documents**

1. The fallback documents referred to in Articles 26(1), point (a), and 38(1), point (a), of Directive (EU) 2020/262 shall contain data elements, data groups and data subgroups set out in columns A and B of Table 1 of Annex I to this Regulation. The data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in columns A and B of Table 1 of Annex I to this Regulation.

2. The information concerning the change of destination of the goods and the splitting of the movement of energy products to be communicated by the consignor to the competent authorities of the Member State of dispatch, in accordance with Articles 26(4) and 38 (4) of Directive (EU) 2020/262, shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 3 of Annex I to this Regulation or columns A and B of Table 5 of Annex I to this Regulation, as applicable. All the data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in columns A and B of Table 3 of Annex I or columns A and B of Table 5 of Annex I, as applicable.

▼**M1**

3. The fallback documents referred to in Article 27(1) and (2) and in Article 39 of Directive (EU) 2020/262 shall bear the title 'Fallback report of receipt for movements of excise goods' or 'Fallback report of export for movements of excise goods under suspension of excise duty', or 'Fallback export declaration invalidation notification to Member State Authorities of dispatch' as applicable. The data shall be displayed in the form of data elements, data groups and data subgroups as set out in columns A and B of Table 6 of Annex I or in columns A and B of Table 9 of Annex I. All the data elements, data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters set out in column A and column B of Table 6 of Annex I or in columns A and B of Table 9 of Annex I.

▼**B**

*Article 10*

**Repeal**

Regulations (EEC) No 3649/92 and (EC) No 684/2009 are repealed with effect from 13 February 2023.

Notwithstanding the first paragraph, Regulation (EEC) No 3649/92 shall apply until 31 December 2023 to movements of goods initiated before 13 February 2023.

▼__B__

*Article 11*

**Entry into force and application**

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 13 February 2023.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

▼M1

*ANNEX I*

**Messages used for the purpose of movements of excise goods under suspension of excise duty or previously released for consumption in the territory of one Member State and moved to the territory of another Member State to be delivered there for commercial purposes**

EXPLANATORY NOTES

1. The data elements of the electronic messages (¹) exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall be structured in data groups and, where applicable, data subgroups as set out in Tables 1 to 9 of this Annex. The columns of Tables 1 to 9 shall contain the following information:

   (a) column A: the numeric code (number) attributed to each data group and data subgroup. Each subgroup follows the sequence number of the data (sub)group of which it forms part (for example: where the data group number is 1, one data subgroup of this group is 1.1 and one data subgroup of this subgroup is 1.1.1);

   (b) column B: the alphabetic code (letter) attributed to each data element in a data (sub)group;

   (c) column C: an identification of the data (sub)group or data element;

   (d) column D: a value for each data (sub)group or data element indicating whether the insertion of the corresponding data is:

      (i) required ('R'), meaning that the data must be provided. When a data (sub)group is optional ('O') or conditional ('C'), data elements within that group can still be 'R' when the competent authorities of the Member State have decided that the data in this (sub)group must be completed or when the condition applies;

      (ii) optional ('O'), meaning that the insertion of the data is optional for the person submitting the message (the consignor or consignee) except where a Member State has stipulated that the data are required in accordance with the option provided for in column E for some of the optional data (sub)groups or data elements;

      (iii) conditional ('C'), meaning that the use of the data (sub)group or data element depends on other data (sub)groups or data elements in the same message;

      (iv) dependent ('D'), meaning that the use of the data (sub)group or data element depends on a condition which cannot be checked by the computerised system, as provided for in columns E and F;

_____

(¹) Where, in accordance with Article 9 of this Regulation, certain requirements of this Annex apply to the fallback documents referred to in Articles 26, 27, 37 and 38 of Directive (EU) 2020/262, the explanatory notes shall apply *mutatis mutandis* to those documents.

▼__M1__

(e) column E provides the condition(s) for data whose insertion is conditional, specifies the use of the optional and dependent data where applicable and indicates which data must be provided by the competent authorities;

(f) column F provides explanations, where necessary, concerning the completion of the message;

(g) column G provides:

(i) for some data (sub)groups a number followed by the character 'x' indicating how many times the data (sub)group can be repeated in the message (default = 1);

(ii) for each data element, except for data elements indicating the time and/or the date, the characteristics identifying the data type and the data length. The codes for the data types are 'a' for alphabetic, 'n' for numeric and 'an' for alphanumeric.

The number following the code provides the admissible data length for the data element concerned. The optional two dots before the length indicator mean that the data have no fixed length, but can have up to a number of digits, as specified by the length indicator. A comma in the data length means that the data can hold decimals, the digit before the comma provides the total length of the attribute, the digit after the comma provides the maximum number of digits after the decimal point;

(iii) for data elements indicating the time and/or date, the mention 'date', 'time' or 'dateTime', meaning that the date, the time or the date and time must be given using the ISO 8601 standard for representation of dates and time.

2. The following abbreviations are used in Tables 1 to 9:

(a) 'e-AD': electronic administrative document;

(b) 'e-SAD': electronic simplified administrative document;

(c) 'ARC': administrative reference code;

(d) 'SEED': the System for Exchange of Excise Data referred to in Article 19(1) of Council Regulation (EU) No 389/2012 ([1]);

(e) 'Import SAD': the Import customs declaration;

(f) 'CN Code': Combined Nomenclature Code;

(g) 'MRN': Movement Reference Number.

---

([1]) Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1).

*Table 1*

(referred to in Article 3, Article 4 and Article 9(1))

**Draft electronic (simplified) administrative document and electronic (simplified) administrative document**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | | *ATTRIBUTE* | R | | | |
| | a | Submission Message Type | R | | The possible values are: <br><br>1 = Standard submission, <br><br>2 = (reserved), <br><br>3 = Submission for Duty Paid (to be used for movements of goods already released for consumption). <br><br>The Message Type must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9 (1). | n1 |
| | b | Deferred Submission Flag | D | 'R' for submission of an e-AD/e-SAD for a movement that has begun under cover of the fallback document referred to in Article 9(1). | Possible values: <br><br>0 = false, <br><br>1 = true. <br><br>The value is 'false' by default. <br><br>This data element must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9 (1). | n1 |
| 1 | | *EXCISE MOVEMENT* | R | | | |
| | a | Destination Type Code | R | | Provide the destination of the movement using one of the following values: <br>1 = Tax warehouse (Article 16(1), point (a)(i), of Directive (EU) 2020/262), <br>2 = Registered consignee (Article 16(1), point (a)(ii), of Directive (EU) 2020/262), <br>3 = Temporary registered consignee (Article 16(1), point (a)(ii), and Article 18(3) of Directive (EU) 2020/262), | n..2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | | | | | 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),<br>5 = Exempted consignee (Article 16(1), point (a)(iv), of Directive (EU) 2020/262),<br>6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262),<br>7 = (reserved),<br>8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262),<br>9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262),<br>10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262),<br>11 = Destination – Return to the place of dispatch of the Consignor. | |
| | b | Journey Time | R | | Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' shall be less than or equal to 24. Indication for 'D' shall be less than or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II. | an3 |
| | c | Transport Arrangement | R | | Identify the person responsible for arranging the first transport using one of the following values:<br>1 = Consignor,<br>2 = Consignee,<br>3 = Owner of goods,<br>4 = Other. | n1 |
| | d | ARC | R | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD | See Code list 2 of Annex II. | an21 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | e | Date and Time of Validation of e-AD/e-SAD | R | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD | The addressed time is local time. | dateTime |
| | f | Sequence Number | R | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD and for each change of destination | Set to 1 at initial validation and then incremented by 1 in each e-AD/e-SAD generated by the competent authorities of the Member State of dispatch upon each change of destination. | n..2 |
| | g | Date and Time of Validation of Update | C | The date and time of validation of the change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination | The addressed time is local time. | dateTime |
| 2 | | *TRADER Consignor* | R | | | |
| | a | Trader Excise Number | R | | Provide a valid SEED registration number of the authorised warehouse-keeper, registered consignor, certified consignor or temporary certified consignor. | an13 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3 | | *TRADER Place of Dispatch* | C | 'R' if Origin Type Code in box 9d is '1' or '3' | | |
| | a | Tax Warehouse Reference | C | 'R' if Origin Type Code in box 9d is '1' | Provide a valid SEED registration number of the tax warehouse of dispatch. | an13 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | b | Trader Name | C | For box 3b, 3c, 3e and 3f:<br>'R' if Origin Type Code in box 9d is '3' | | an..182 |
| | c | Street Name | C | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | C | | | an..10 |
| | f | City | C | | | an..50 |
| | g | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 4 | | *OFFICE of Dispatch – Import* | C | 'R' if Origin Type Code in box 9d is '2' | | |
| | a | Office Reference Number | R | | Provide the code of the customs office responsible for release for free circulation. See Code list 4 of Annex II. | an8 |
| 5 | | *TRADER Consignee* | C | 'R', except for Destination Type Code 8<br>*(See Destination Type Codes in box 1a)* | | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11<br>— 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 5<br>*(See Destination Type Codes in box 1a)* | For Destination Type Code:<br>— 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee,<br>— 6: provide the VAT identification number of the person representing the consignor at the office of export,<br>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement. | an..16 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | h | EORI Number | C | — 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11.<br>*(See Destination Type Codes in box 1a)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262. | an..17 |
| 6 | | *TRADER COMPLEMENT Consignee* | C | 'R' for Destination Type Code 5<br>*(See Destination Type Codes in box 1a)* | | |
| | a | Member State Code | R | | Provide the Member State of destination using the Country Code in Code list 3 of Annex II. | a2 |
| | b | Serial Number of Certificate of Exemption | D | 'R' if a serial number is mentioned on the excise duty exemption certificate established in Commission Implementing Regulation (EU) 2022/1637 ([1]) | | an..255 |
| 7 | | *TRADER Place of Delivery* | C | — 'R' for Destination Type Code 1, 4, 9 and 10<br>— 'O' for Destination Type Code 2, 3 and 5<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 1a)* | Provide the actual place of delivery of the excise goods.<br>For Destination Type Code 2, the data group:<br>— is 'O' for the e-AD, since the Member State of dispatch can fill in this box with the address of the registered consignee defined in SEED,<br>— does not apply for the draft e-AD. | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 9 and 10<br>— 'O' for Destination Type Code 2, 3, and 5<br>*(See Destination Type Code in box 1a)* | For Destination Type Code:<br>— 1: provide a valid SEED registration number of the tax warehouse of destination,<br>— 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier. | an..16 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | b | Trader Name | C | — 'R' for Destination Type Code 1, 2, 3, 5, 9 and 10<br>— 'O' for Destination Type Code 4<br>*(See Destination Type Codes in box 1a)* | | an..182 |
| | c | Street Name | C | For box 7c, 7e and 7f:<br>— 'R' for Destination Type Code 2, 3, 4, 5, 9 and 10<br>— 'O' for Destination Type Code 1<br>*(See Destination Type Codes in box 1a)* | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | C | | | an..10 |
| | f | City | C | | | an..50 |
| | g | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 8 | | *OFFICE Place of Delivery – Customs* | C | 'R' in case of export (Destination Type Code 6)<br>*(See Destination Type Codes in box 1a)* | | |
| | a | Office Reference Number | R | | Provide the code of the office of export at which the export declaration will be lodged. See Code list 4 of Annex II. | an8 |
| 9 | | *e-AD/e-SAD* | R | | | |
| | a | Local Reference Number | R | | A unique serial number assigned to the e-AD/e-SAD by the consignor which identifies the consignment in the records of the consignor. | an..22 |
| | b | Invoice Number | R | | Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document shall be given. | an..35 |
| | c | Invoice Date | O | The Member State of dispatch may decide to make this data 'R' | The date of the document shown in box 9b. | Date |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | d | Origin Type Code | R | | The possible values for the origin of the movement are:<br>1 = Origin – Tax warehouse (in the situations referred to in Article 16 (1)(a) of Directive (EU) 2020/262),<br>2 = Origin – Import (in the situation referred to in Article 16(1), point (b), of Directive (EU) 2020/262),<br>3 = Origin – Duty Paid (in the situation referred to in Article 33(1) of Directive (EU) 2020/262). | n1 |
| | e | Date of Dispatch | R | | The date at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. This date cannot be later than 7 days after the date of submission of the draft e-AD/e-SAD. The date of dispatch can be a date in the past in the case referred to of Article 26 or Article 38 of Directive (EU) 2020/262. | Date |
| | f | Time of Dispatch | O | The Member State of dispatch may decide to make this data 'R' | The time at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. The addressed time is local time. | Time |
| | g | Upstream ARC | D | To be provided by the competent authorities of the Member State of dispatch upon validation of new e-ADs following the validation of the message 'Splitting operation' (Table 5) | The ARC to be provided is the ARC of the replaced e-AD.<br>See Code list 2 of Annex II. | an..21 |
| 9.1 | | *IMPORT SAD* | C | 'R' if Origin Type Code in box 9d is '2' (import) | | 9X |
| | a | Import SAD Number | R | The Import SAD Number shall be provided either by the consignor at the time of submission of the draft e-AD or by the competent authorities of the Member State of dispatch upon validation of the draft e-AD | Provide the number(s) of the single administrative document(s) used for the release for free circulation of the goods concerned. | an..21 |
| 10 | | *OFFICE Competent Authority at Dispatch* | R | | | |
| | a | Office Reference Number | R | | Provide the code of the office of the competent authorities in the Member State of dispatch responsible for excise control at the place of dispatch. See Code list 4 of Annex II. | an8 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *11* | | *MOVEMENT GUARANTEE* | R | | | |
| | *a* | Guarantor Type Code | R | | Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II. | n..4 |
| *12* | | *TRADER Guarantor* | C | 'R' if one of the following Guarantor Type Codes applies: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 *(See Guarantor Type Code in Code list 5 of Annex II)* | Identify the transporter and/or the owner of the goods if they provide the guarantee. | 2X |
| | *a* | Trader Excise Number | O | The Member State of dispatch may decide to make this data 'R' | Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods. | an13 |
| | *b* | VAT Number | O | | | an..14 |
| | *c* | Trader Name | C | For 12c, d, f and g: 'O' if Trader Excise Number is provided, otherwise 'R' | | an..182 |
| | *d* | Street Name | C | | | an..65 |
| | *e* | Street Number | O | | | an..11 |
| | *f* | Postcode | C | | | an..10 |
| | *g* | City | C | | | an..50 |
| | *h* | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *13* | | *TRANSPORT MODE* | R | | | |
| | *a* | Transport Mode Code | R | | Provide the mode of transport at the time of the start of the movement, using the codes in Code list 6 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262', the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'. | n..2 |
| | *b* | Complementary Information | C | 'R' if Transport Mode Code is 'Other' Otherwise 'O' | Provide a textual description of the mode of transport. | an..350 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *c* | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide language code, see Code list 1 of Annex II to define the language used in this data group. | a2 |
| *14* | | *TRADER Transport Arranger* | C | 'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4' | | |
| | *a* | VAT Number | O | The Member State of dispatch may decide to make this data 'R' | | an..14 |
| | *b* | Trader Name | R | | | an..182 |
| | *c* | Street Name | R | | | an..65 |
| | *d* | Street Number | O | | | an..11 |
| | *e* | Postcode | R | | | an..10 |
| | *f* | City | R | | | an..50 |
| | *g* | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *15* | | *TRADER First Transporter* | O | The Member State of dispatch may decide to make this data 'R' | Identify the person carrying out the first transport. | |
| | *a* | VAT Number | O | | | an..14 |
| | *b* | Trader Name | R | | | an..182 |
| | *c* | Street Name | R | | | an..65 |
| | *d* | Street Number | O | | | an..11 |
| | *e* | Postcode | R | | | an..10 |
| | *f* | City | R | | | an..50 |
| | *g* | NAD_LNG | R | | Provide language code, see Code list 1 of Annex II to define the language used in this data group. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *16* | | *TRANSPORT DETAILS* | R | | | 99X |
| | *a* | Transport Unit Code | R | | Provide Transport Unit Code(s) related to the transport mode indicated in box 13a.<br>See Code list 7 of Annex II. | n..2 |
| | *b* | Identity of Transport Units | C | 'R' if the Transport Unit Code is other than 5 *(See box 16a)* | Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5. | an..35 |
| | *c* | Identity of Commercial Seal | D | 'R' if commercial seals are used | Provide the identification of the commercial seals, if used to seal the transport unit. | an..35 |
| | *d* | Seal Information | O | | Provide any additional information concerning those commercial seals (e. g. type of seals used). | an..350 |
| | *e* | Seal Information_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *f* | Complementary Information | O | | Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units. | an..350 |
| | *g* | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *17* | | *E-AD/E-SAD Body* | R | | A separate data group must be used for each product composing the consignment. | 999x |
| | *a* | Body Record Unique Reference | R | | Provide a unique sequential number, starting with 1. | n..3 |
| | *b* | Excise Product Code | R | | Provide the applicable Excise Product Code, see Code list 10 of Annex II.<br>If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Excise Product Code must be that of an energy product.<br>Excise Product Code S600 is applicable only to e-SAD pursuant to Article 27(1), point (a), of Directive 92/83/EEC. | an4 |

▼<u>M1</u>

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | c | CN Code | R | | Provide the CN Code applicable at the date of dispatch.<br>The value of this data element must be greater than zero. | n8 |
| | d | Quantity | R | | Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11 of Annex II).<br>For a movement to a registered consignee referred to in Article 18(3) and certified consignee referred to in Article 35(8) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which it is authorised to receive.<br>For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate.<br>The value of this data element must be greater than zero. | n..15,3 |
| | e | Gross Mass | R | | Provide the gross mass of the consignment (the excise goods with packaging).<br>The value of this data element must be greater than zero.<br>The Gross Mass must be equal to or higher than Net Mass. | n..16,6 |
| | f | Net Mass | R | | Provide the mass of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes).<br>The value of this data element must be greater than zero.<br>The Gross Mass must be equal to or higher than Net Mass. | n..16,6 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | g | Alcoholic strength by Volume in Percentage | C | — 'R' if applicable for the excise good in question | Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Code list 10 of Annex II. The value of this data item must be greater than zero. The value of this data item must be greater than 0,5 and less than or equal to 100. | n..5,2 |
| | h | Degree Plato | D | — 'R' if the excise good in question is beer and the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato <br> — 'O' if the excise good in question is beer and neither the Member State of dispatch nor the Member State of destination tax beer on the basis of degree Plato <br> — Does not apply for anything other than beer. | For beer, provide the Degree Plato if the Member State of dispatch and/or the Member State of destination tax beer on that basis. See Code list 10 and 13 of Annex II. Either the degree Plato or the alcoholic strength by volume in percentage must be provided for beer. In the cases of 'O', it shall be filled in only if there is a possibility of a change of Destination to a Member State that taxes beer to Degree Plato and the value is missing. The value of this data element must be greater than zero. | n..5,2 |
| | i | Fiscal Mark | O | | Provide any additional information concerning the fiscal marks required by the Member State of destination. | an..350 |
| | j | Fiscal Mark_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | k | Fiscal Mark Used flag | D | 'R' if fiscal marks are used | Provide '1' if the goods carry or contain fiscal marks or '0' if the goods do not carry or contain fiscal marks. | n1 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *l* | Designation of Origin | O | | This box can be used to give certification: <br>1. in the case of certain wines, relating to the protected designation of origin or geographical indication (PDO or PGI) and the vintage year or the wine-grape variety, in accordance with Articles 24 and 31 of Commission Delegated Regulation (EU) 2018/273 ([2]), Certification shall be given in the terms mentioned in box 9 of Part I of Annex VII of Delegated Regulation (EU) 2018/273. If the product is a PDO or PGI the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 119(1), point (b), of Regulation (EU) No 1308/2013 of the European Parliament and of the Council ([3]); <br>2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) and/or the maturation period/age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 10 and 13(6), Chapter III and Annex I of Regulation (EU) 2019/787 of the European Parliament and of the Council ([4])) certification shall be given in the following terms: 'It is hereby certified that the product described is marketed and labelled in compliance with Regulation (EU) 2019/787'. | an..350 |
| | *m* | Designation of Origin_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *n* | Size of Producer | O | | For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5 (3) of Commission Implementing Regulation (EU) 2021/2266 ([5]) shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. <br>The value of this data element shall be greater than zero. | n..15 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | o | Density | C | 'R' if applicable for the excise good in question | Provide the density at 15 °C, if applicable in accordance with Code list 10 of Annex II.<br>The value of this data element must be greater than zero. | n..5,2 |
| | p | Commercial Description | O | The Member State of dispatch may decide to make this data required | Provide the commercial description of the goods in order to identify the products transported.<br>For the bulk transport of the wines referred to in paragraphs 1 to 9, 15 and 16 of Part II of Annex VII to Regulation (EU) No 1308/2013 the product description shall contain the optional particulars set out in Article 120 of that Regulation, provided that they are shown on the labelling or that it is planned to show them on the labelling.<br>For any spirit drink, the commercial description shall include its legal name in accordance with Article 10 of Regulation (EU) 2019/787. | an..350 |
| | q | Commercial Description_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | r | Brand Name of Products | D | 'R' if the excise goods have a brand name. The Member State of dispatch may decide that the brand name of the products transported need not be provided if it is given in the invoice or other commercial document referred to in box 9b | Provide the brand name of the goods, if applicable. | an..350 |
| | s | Brand Name of Products_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | t | Maturation Period or Age of Products | O | | For spirit drinks, the maturation period or age must correspond to that indicated in their description, presentation and labelling, as referred to in Article 13(6) of Regulation (EU) 2019/787. | an..350 |
| | u | Maturation Period or Age of Products_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *v* | Independent Small Producers Declaration | O | | For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the producer in accordance with Article 4, Article 5(1) and Article 5(2) of Implementing Regulation (EU) 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination. | an..350 |
| | *w* | Independent Small Producers Declaration_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *17.1* | | *PACKAGE* | R | | | 99x |
| | *a* | Kind of Packages Code | R | | Provide the kind of package using one of the codes in Code list 8 of Annex II. | an2 |
| | *b* | Number of Packages | C | 'R' if marked 'Countable' | Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. Where the 'Number of Packages' is set to '0', then there shall exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'. | n..15 |
| | *c* | Identity of Commercial Seal | D | 'R' if commercial seals are used | Provide the identification of the commercial seals, if used to seal the packages. | an..35 |
| | *d* | Seal Information | O | | Provide any additional information concerning those commercial seals (e. g. type of seals used). | an..350 |
| | *e* | Seal Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *f* | Shipping Marks | C | — 'R' if Number of Packages is 0 <br> — 'O' Otherwise | | an..999 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *17.2* | | *WINE PRODUCT* | D | 'R' for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013 | | |
| | *a* | Category of Wine Product | R | | For wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013, provide one of the following values: 1 = Wine without PDO/PGI, 2 = Varietal wine without PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other. | n1 |
| | *b* | Wine-Growing Zone Code | D | 'R' for wine products in bulk (nominal volume of more than 60 litres) | Provide the wine-growing zone in which the product transported originates in accordance with Appendix 1 of Annex VII to Regulation (EU) No 1308/2013. | n..2 |
| | *c* | Third Country of Origin | C | 'R' if Category of Wine Product in box 17.2a is '4' (imported wine) | Provide a 'Country Code' as referred in Code list 3 of Annex II other than that of an EU Member State or a territory where Directive (EU) 2020/262 is applicable. | a2 |
| | *d* | Other Information | O | | | an..350 |
| | *e* | Other Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *17.2.1* | | *WINE OPERATION Code* | D | 'R' for wine products in bulk (nominal volume of more than 60 litres) | | 99x |
| | *a* | Wine Operation Code | R | | Provide one or several 'Wine operation Code(s)' in accordance with the list in point 2.1.(e)(ii) of part B of Annex V to Delegated Regulation (EU) 2018/273. | n..2 |
| *18* | | *DOCUMENT Certificate* | O | | | 9x |
| | *a* | Short Description of Document | C | 'R', unless data field 18c or 18e is used | Provide a description of any certificate that relates to the transported goods, for instance certificates related to the Designation of Origin referred to in box 17l. | an..350 |
| | *b* | Short Description of Document_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *c* | Reference of Document | C | 'R', unless data field 18a or 18e is used | Provide a reference to any certificate that relates to the transported goods. | an..350 |
| | *d* | Reference of Document_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *e* | Document Type | C | 'R', unless data field 18a or 18c is used | Provide the document type code presented in Code List 15 of Annex II to Commission Implementing Regulation (EU) 2016/323 ([6]). | an..4 |
| | *f* | Document Reference | C | 'R' if Document Type in box 18e is used | | an..35 |

([1]) Commission Implementing Regulation (EU) 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate (OJ L 247, 23.9.2022, p. 57).

([2]) Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 (OJ L 58, 28.2.2018, p. 1).

([3]) Regulation (EU) No 1308/2013 of the European Parliament and of the Council of 17 December 2013 establishing a common organisation of the markets in agricultural products and repealing Council Regulations (EEC) No 922/72, (EEC) No 234/79, (EC) No 1037/2001 and (EC) No 1234/2007 (OJ L 347, 20.12.2013, p. 671).

([4]) Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of another foodstuff, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 (OJ L 130, 17.5.2019, p. 1).

([5]) Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455, 20.12.2021, p. 26).

([6]) Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 66, 11.3.2016, p. 1).

*Table 2*

(referred to in Article 5)

**Cancellation of the electronic administrative document (not applicable to e-SAD)**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *1* | | *ATTRIBUTE* | R | | | |
| | *a* | Date and Time of Validation of Cancellation | C | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft cancellation message | The addressed time is local time | dateTime |
| *2* | | *EXCISE MOVEMENT e-AD* | R | | | |
| | *a* | ARC | R | | Provide the ARC of the e-AD for which cancellation is requested. | an21 |
| *3* | | *CANCELLATION* | R | | | |
| | *a* | Cancellation Reason Code | R | | Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 9. | n1 |
| | *b* | Complementary Information | C | — 'R' if Cancellation Reason is 0 <br> — 'O' if Cancellation Reason is 1, 2, 3 or 4 <br> *(See box 3.a)* | Provide any additional information concerning the cancellation of the e-AD. | an..350 |
| | *c* | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Annex II, Code list 1 to define the language used in this data group. | a2 |

*Table 3*

(referred to in Article 6 and Article 9(2))

**Messages concerning the change of destination**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *1* | | *ATTRIBUTE* | R | | | |
| | *a* | Date and Time of Validation of Change of Destination | C | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message | The addressed time is local time. | dateTime |
| *2* | | *e-AD/e-SAD Update* | R | | | |
| | *a* | Sequence Number | C | To be provided by the competent authorities of the Member State of dispatch upon validation of the draft change of destination message | Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination. | n..2 |
| | *b* | ARC | R | | Provide the ARC of the e-AD/e-SAD of which the destination is changed. | an21 |
| | *c* | Journey time | D | 'R' when the journey time changes following the change of destination | Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' shall be less than or equal to 24. Indication for 'D' shall be less than or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II. | an3 |
| | *d* | Changed Transport Arrangement | D | 'R' when the person responsible for arranging the transport changes following the change of destination | Identify the person responsible for arranging the transport using one of the following values:<br>1 = Consignor,<br>2 = Consignee,<br>3 = Owner of goods,<br>4 = Other. | n1 |
| | *e* | Invoice Number | D | 'R' when the invoice changes following the change of destination | Provide the number of the invoice relating to the goods. If the invoice has not yet been prepared, the number of the delivery note or any other transport document shall be given. | an..35 |
| | *f* | Invoice Date | O | The Member State of dispatch may decide to make this data 'R' when the Invoice Number changes following the change of destination | The date of the document shown in box 2e. | date |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | g | Transport Mode Code | C | 'R' when the Transport Mode changes following the change of destination <br> 'R' if Guarantor Type Code is given and is 'No guarantee is provided according to Article 17 (2) and 17(5)(b) of Directive (EU) 2020/262' <br> 'O' otherwise | Provide the mode of transport using the codes in Code list 6 of Annex II. <br> If Guarantor Type Code in box 7a (if given) or in the last e-AD (box 11a of Table 1) or in the last, if any, 'Change of destination' message (box 7b) that indicated change of place of delivery is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'. | n..2 |
| | h | Complementary Information | C | 'R' if Transport Mode Code is given and is 'Other' | Provide a textual description of the mode of transport. | an..350 |
| | i | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3 | | CHANGED Destination | R | | | |
| | a | Destination Type Code | R | | Provide the new destination of the movement using one of the following values: <br> 1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive (EU) 2020/262), <br> 2 = Registered consignee (point (ii) of Article 16(1)(a) of Directive (EU) 2020/262), <br> 3 = Temporary registered consignee (point (ii) of Article 16(1)(a) and Article 18(3) of Directive (EU) 2020/262), <br> 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262), <br> 5 = (reserved), <br> 6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262), <br> 7 = (reserved), <br> 8 = (reserved), <br> 9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262), <br> 10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262), <br> 11 = Destination – Return to the place of dispatch of the Consignor. | n..2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 4 | | TRADER New Consignee | D | 'R' when the consignee changes following the change of destination | | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11<br>— 'O' for Destination Type Code 6<br>*(See Destination Type Codes in box 3a)* | For Destination Type Code:<br>— 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, certified consignee or temporary certified consignee,<br>— 6: provide the VAT identification number of the person representing the consignor at the office of export.<br>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement. | an..16 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | h | EORI Number | C | — 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 9, 10 and 11<br>*(See Destination Type Codes in box 3a)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262 | an..17 |
| 5 | | TRADER Place of Delivery | C | — 'R' for Destination Type Code 1, 4, 9 and 10<br>— 'O' for Destination Type Code 2 and 3<br>— Does not apply otherwise<br>*(See Destination Type Codes in box 3a)* | Provide the actual place of delivery of the excise goods.<br>For Destination Type Code 2, the data group:<br>— is 'O' after successful validation of the draft change of destination, since the Member State of Dispatch can fill in this box with the address of the Registered Consignee defined in SEED,<br>— does not apply for the draft change of destination. | |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 9 and 10<br>— 'O' for Destination Type Code 2 and 3<br>*(See Destination Type Codes in box 3a)* | For Destination Type Code:<br>— 1: provide a valid SEED registration number of the tax warehouse of destination,<br>— 2, 3, 9 and 10: provide the VAT identification number or any other identifier. | an..16 |
| | b | Trader Name | C | — 'R' for Destination Type Code 1, 2, 3, 9 and 10<br>— 'O' for Destination Type Code 4<br>*(See Destination Type Codes in box 3a)* | | an..182 |
| | c | Street Name | C | For box 5c, 5e and 5f:<br>— 'R' for Destination Type Code 2, 3, 4, 9 and 10<br>— 'O' for Destination Type Code 1<br>*(See Destination Type Codes in box 3a)* | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | C | | | an..10 |
| | f | City | C | | | an..50 |
| | g | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 6 | | *OFFICE Place of Delivery – Customs* | C | 'R' in case of export (Destination Type Code 6)<br>*(See Destination Type Codes in box 3a)* | | |
| | a | Office Reference Number | R | | Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 221(2) of Commission Implementing Regulation (EU) 2015/2447 ([1]). See Code list 4 of Annex II. Enter a code of a customs office that exists in the customs office list with export role. | an8 |
| 7 | | *MOVEMENT GUARANTEE* | D | 'O' for movements under duty suspension.<br>This data group does not apply to movements of goods already released for consumption | | |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *a* | Guarantor Type Code | R | | Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II.<br><br>If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262', the Excise Product Code contained in the last e-AD (box 17b of Table 1) or in the last, if any, 'Report of receipt/Report of export' message (box 7d of Table 6) that indicated partial refusal must be an energy product. | n..4 |
| *7.1* | | *TRADER Guarantor* | C | 'R' if one of the following Guarantor Type Codes applies:<br><br>2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234<br><br>*(See Guarantor Type Code in Code list 5 of Annex II)* | Identify the transporter and/or the owner of the goods if they provide the guarantee. | 2X |
| | *a* | Trader Excise Number | O | The Member State of dispatch may decide to make this data 'R' | Provide a valid SEED registration number or VAT identification number of the transporter or owner of the excise goods. | an13 |
| | *b* | VAT Number | O | | | an..14 |
| | *c* | Trader Name | C | For 7c, d, f and g:<br><br>'O' if Trader Excise Number is provided, otherwise 'R' | | an..182 |
| | *d* | Street Name | C | | | an..65 |
| | *e* | Street Number | O | | | an..11 |
| | *f* | Postcode | C | | | an..10 |
| | *g* | City | C | | | an..50 |
| | *h* | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 8 | | *TRADER New Transport Arranger* | C | 'R' to identify the person responsible for arranging the transport if the value in box 2d is '3' or '4' | | |
| | a | VAT Number | O | The Member State of dispatch may decide to make this data 'R' | | an..14 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 9 | | *TRADER New Transporter* | D | The Member State of dispatch may decide to make this data 'R' when the transporter changes following the change of destination | Identify the new person carrying out the transport. | |
| | a | VAT Number | O | | | an..14 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 10 | | *TRANSPORT DETAILS* | D | 'R' when the transport details have changed following the change of destination | | 99x |
| | a | Transport Unit Code | R | | Provide Transport Unit Code(s) related to the transport mode indicated in box 2g, see Code list 7 of Annex II. | n..2 |
| | b | Identity of Transport Units | C | 'R' if the Transport Unit Code is other than 5 *(See box 10a)* | Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5. | an..35 |
| | c | Identity of Commercial Seal | D | 'R' if commercial seals are used | Provide the identification of the commercial seals, if used to seal the transport unit. | an..35 |
| | d | Seal Information | O | | Provide any additional information concerning those commercial seals (e. g. type of seals used). | an..350 |
| | e | Seal Information_LNG | C | 'R' if corresponding text field is used | Provide language code, see Code list 1 of Annex II. | a2 |
| | f | Complementary Information | O | | Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units. | an..350 |
| | g | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

(¹) Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

*Table 4*

(referred to in Articles 6 and 7)

**Change of destination / splitting of movement**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *1* | | *EXCISE NOTIFICATION* | R | | | |
| | *a* | Notification Type | R | To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting) | Provide the reason for the notification using one of the following values:<br>1 = Change of destination<br>2 = Splitting | n1 |
| | *b* | Notification Date and Time | R | To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting) | The addressed time is local time. | dateTime |
| | *c* | ARC | R | To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting) | Provide the ARC of the e-AD or e-SAD (the latter only in case of change of destination) for which the notification is provided. | an21 |
| | *d* | Sequence Number | R | To be provided by the competent authorities of the Member State of destination (in the case of Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting) | Provide the Sequence Number of the e-AD or e-SAD (the latter only in case of change of destination).<br>Set to 1 at initial validation of the e-AD or e-SAD (the latter only in case of change of destination) and then incremented by 1 upon each change of destination. | n..2 |
| *2* | | *DOWNSTREAM ARC* | C | 'R' if the Notification Type is 2 in box 1*a*<br>To be provided by the competent authorities of the Member State of dispatch | | 9x |
| | *a* | ARC | R | To be provided by the competent authorities of the Member State of dispatch | | an21 |

*Table 5*

(referred to in Article 7 and Article 9(2))

**Splitting of consignment (not applicable to e-SAD)**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *1* | | *e-AD Splitting* | R | | | |
| | *a* | Upstream ARC | R | | Provide the ARC of the e-AD to be split.<br>See Code list 2 of Annex II. | an21 |
| *2* | | *MSA of Splitting* | R | | | |
| | *a* | Member State Code | R | | Provide the Member State in the territory of which is carried out the splitting of the movement using the Member State code in Code list 3 of Annex II. | a2 |
| *3* | | *e-AD Split Details* | R | | Splitting is achieved by fully replacing the concerned e-AD by two or several new ones. | 9x |
| | *a* | Local Reference Number | R | | A unique serial number assigned to the e-AD by the consignor which identifies the consignment in the records of the consignor. | an..22 |
| | *b* | Journey Time | D | 'R' when the journey time changes following the splitting operation | Provide the normal period of time necessary for the journey taking into account the means of transport and the distance involved, expressed in hours (H) or days (D) followed by a two-digit number (examples: H12, or D04). Indication for 'H' should be less than or equal to 24. Indication for 'D' should be less than or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II. | an3 |
| | *c* | Changed Transport Arrangement | D | 'R' when the person responsible for arranging the transport changes following the splitting operation | Identify the person responsible for arranging the first transport using one of the following values:<br>1 = Consignor,<br>2 = Consignee,<br>3 = Owner of goods,<br>4 = Other. | n1 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 3.1 | | *CHANGED Destination* | R | | | |
| | a | Destination Type Code | R | | Provide the destination of the movement using one of the following values:<br>1 = Tax warehouse (point (i) of Article 16(1), point (a) of Directive (EU) 2020/262),<br>2 = Registered consignee (point (ii) of Article 16(1), point (a), of Directive (EU) 2020/262),<br>3 = Temporary registered consignee (Article 16(1), point (a)(ii) and Article 18(3) of Directive (EU) 2020/262),<br>4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),<br>5 = (reserved),<br>6 = Export (Article 16(1), point (a)(iii) and (v), of Directive (EU) 2020/262),<br>7 = (reserved),<br>8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262). | n..2 |
| 3.2 | | *TRADER New Consignee* | C | 'O' if the Destination Type Code is other than 8<br>*(See Destination Type Codes in box 3.1a)* | For Destination Type Code:<br>1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group 'R'. | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 2, 3 and 4<br>— 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 8<br>*(See Destination Type Codes in box 3.1a)* | For Destination Type Code:<br>— 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee,<br>— 6: provide the VAT identification number of the person representing the consignor at the office of export. | an..16 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |

▼__M1__

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | h | EORI Number | C | — 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 1, 2, 3, 4 and 8<br>*(See Destination Type Codes in box 3.1a)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262. | an..17 |
| 3.3 | | *TRADER Place of Delivery* | C | — 'R' for Destination Type Code 1 and 4<br>— 'O' for Destination Type Code 3<br>— Does not apply for Destination Type Code 2, 6 and 8<br>*(See Destination Type Codes in box 3.1a)* | | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1<br>— 'O' for Destination Type Code 2 and 3<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 3.1a)* | For Destination Type Code:<br>— 1: provide a valid SEED registration number of the tax warehouse of destination,<br>— 2 and 3: provide the VAT identification number or any other identifier. | an..16 |
| | b | Trader Name | C | — 'R' for Destination Type Code 1, 2 and 3<br>— 'O' for Destination Type Code 4<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 3.1a)* | | an..182 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | c | Street Name | C | For box 3.3c, 3.3e and 3.3f:<br>— 'R' for Destination Type Code 2, 3 and 4<br>— 'O' for Destination Type Code 1<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 3.1a)* | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | C | | | an..10 |
| | f | City | C | | | an..50 |
| | g | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3.4 | | *OFFICE Place of Delivery – Customs* | C | — 'R' in case of export (Changed Destination Type Code 6)<br>— Does not apply for any other Destination Type Code.<br>*(See Destination Type Codes in box 3.1a)* | | |
| | a | Office Reference Number | R | | Provide the code of the office of export at which the export declaration will be lodged in accordance with Commission Delegated Regulation (EU) 2015/2446 (¹).<br>See Code list 4 of Annex II. | an8 |
| 3.5 | | *TRADER New Transport Arranger* | C | 'R' to identify the person responsible for arranging the transport if the value in box 3c is '3' or '4' | | |
| | a | VAT Number | O | The Member State of dispatch may decide to make this data 'R' | | an..14 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3.6 | | *TRADER New Transporter* | O | The Member State of dispatch may decide to make this data 'R' when the transporter changes following the splitting operation | Identify the person carrying out the new transport. | |
| | a | VAT Number | O | | | an..14 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3.7 | | *TRANSPORT DETAILS* | D | 'R' when the transport details have changed following the splitting operation | | 99X |
| | a | Transport Unit Code | R | | Provide the Transport Unit Code(s). See Code list 7 of Annex II. | n..2 |
| | b | Identity of Transport Units | C | 'R' if the Transport Unit Code is other than 5 *(See box 3.7a)* | Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5. | an..35 |
| | c | Identity of Commercial Seal | D | 'R' if commercial seals are used | Provide the identification of the commercial seals, if used to seal the transport unit. | an..35 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *d* | Seal Information | O | | Provide any additional information concerning those commercial seals (e. g. type of seals used). | an..350 |
| | *e* | Seal Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *f* | Complementary Information | O | | Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units. | an..350 |
| | *g* | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| *3.8* | | *E-AD Body* | R | | A separate data group must be used for each product composing the consignment. | *999x* |
| | *a* | Body Record Unique Reference | R | | Provide the Body Record Unique Reference of the product in the original split e-AD. The Body Record Unique Reference must be unique per 'e-AD Split Details'. The value of this data element must be greater than zero. | n..3 |
| | *b* | Excise Product Code | R | | Provide the applicable excise product code, see Code list 10 of Annex II. | an..4 |
| | *c* | CN Code | R | | Provide the CN code applicable at the date of submission of the splitting operation. The value of this data element must be greater than zero. | n8 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *d* | Quantity | R | | Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11 of Annex II).<br><br>For a movement to a registered consignee referred to in Article 18(3) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which he is authorised to receive.<br><br>For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate.<br><br>The value of this data element must be greater than zero. | n..15,3 |
| | *e* | Gross Mass | R | | Provide the gross mass of the consignment (the excise goods with packaging).<br><br>The value of this data element must be greater than zero.<br><br>The Gross Mass must be equal to or higher than Net Mass. | n..16,6 |
| | *f* | Net Mass | R | | Provide the mass of the excise goods without packaging.<br><br>The value of this data element must be greater than zero.<br><br>The Gross Mass must be equal to or higher than Net Mass. | n..16,6 |
| | *i* | Fiscal Mark | O | | Provide any additional information concerning the fiscal marks required by the Member State of destination. | an..350 |
| | *j* | Fiscal Mark_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 in Annex II to define the language used in this data group. | a2 |
| | *k* | Fiscal Mark Used flag | D | 'R' if fiscal marks are used | Provide '1' if the goods contain or carry fiscal marks or '0' if the goods do not contain or carry fiscal marks. | n1 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | o | Density | C | 'R' if applicable for the excise good in question | Provide the density at 15 °C, if applicable in accordance with Code list 10 in the table in Annex II.<br>The value of this data element must be greater than zero. | n..5,2 |
| | p | Commercial Description | O | The Member State of dispatch may decide to make this data required | Provide the commercial description of the goods in order to identify the products transported. | an..350 |
| | q | Commercial Description_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | r | Brand Name of Products | D | 'R' if the excise goods have a brand name | Provide the brand name of the goods, if applicable. | an..350 |
| | s | Brand Name of Products_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 3.8.1 | | *PACKAGE* | R | | | *99x* |
| | a | Kind of Packages Code | R | | Provide the kind of package, using one of the codes in Code list 8 of Annex II. | an2 |
| | b | Number of Packages | C | 'R' if marked 'Countable' | Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II.<br>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'. | n..15 |
| | c | Identity of Commercial Seal | D | 'R' if commercial seals are used | Provide the identification of the commercial seals, if used to seal the packages. | an..35 |
| | d | Seal Information | O | | Provide any additional information concerning those commercial seals (e. g. type of seals used). | an..350 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
|  | e | Seal Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
|  | f | Shipping Marks | C | — 'R' if Number of Packages is 0<br>— 'O' Otherwise |  | an..999 |

(¹) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

*Table 6*

(referred to in Article 8 and Article 9(3))

**Report of receipt / Report of export**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *1* |  | *ATTRIBUTE* | R |  |  |  |
|  | a | Date and Time of Validation of Report of Receipt/Export | C | To be provided by the competent authorities of the Member State of destination/export upon validation of the Report of receipt/Report of export | The addressed time is local time. | dateTime |
| *2* |  | *EXCISE MOVEMENT* | R |  |  |  |
|  | a | ARC | R |  | Provide the ARC of the e-AD/e-SAD. See Code list 2 of Annex II. | an21 |
|  | b | Sequence Number | R |  | Provide the sequence number of the e-AD/e-SAD.<br><br>Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination | n..2 |
| *3* |  | *TRADER Consignee* | R |  |  |  |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11<br><br>— 'O' for Destination Type Code 6<br><br>— Does not apply for Destination Type Code 5<br><br>*(See Destination Type Codes in box 1a of Table 1)* | For Destination Type Code:<br><br>— 1, 2, 3, 4, 9 and 10 provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee,<br><br>— 6: provide the VAT identification number of the person representing the consignor at the office of export.<br><br>— 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement | an..16 |
| | b | Trader Name | R | | | an..182 |
| | c | Street Name | R | | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | R | | | an..10 |
| | f | City | R | | | an..50 |
| | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *h* | EORI Number | C | — 'O' for Destination Type Code 6<br><br>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11<br><br>*(See Destination Type Codes in box 1a of Table 1)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262 | an..17 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| *4* | | *TRADER Place of Delivery* | C | — 'R' for Destination Type Code 1 and 4<br>— 'O' for Destination Type Code 2, 3, 5, 9 and 10<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 1 a of Table 1)* | Provide the actual place of delivery of the excise goods. | |
| | a | Trader Identification | C | — 'R' for Destination Type Code 1, 9 and 10<br>— 'O' for Destination Type Code 2, 3 and 5<br>— Does not apply otherwise.<br>*(See Destination Type Codes in box 1a of Table 1)* | For Destination Type Code:<br>— 1: provide a valid SEED registration number of the tax warehouse of destination,<br>— 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier. | an..16 |
| | b | Trader Name | C | — 'R' for Destination Type Code 1, 2, 3, 5, 9 and 10<br>— 'O' for Destination Type Code 4<br>*(See Destination Type Codes in box 1a of Table 1)* | | an..182 |
| | c | Street Name | C | For box 4c, 4e and 4f:<br>— 'R' for Destination Type Code 2, 3, 4, 5, 9 and 10<br>— 'O' for Destination Type Code 1<br>*(See Destination Type Codes in box 1a of Table 1)* | | an..65 |
| | d | Street Number | O | | | an..11 |
| | e | Postcode | C | | | an..10 |
| | f | City | C | | | an..50 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | g | NAD_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 5 | | *OFFICE of Destination* | C | 'R' for Destination Type Code 1, 2, 3, 4, 5, 9, 10 and 11 *(See Destination Type Codes in box 1a of Table 1)* | | |
| | a | Office Reference Number | R | | Provide the code of the office of the competent authorities in the Member State of destination responsible for excise control at the place of destination. See Code list 4 of Annex II. | n8 |
| 6 | | *REPORT of Receipt/Export* | R | | | |
| | a | Date of Arrival of the Excise Goods | R | | The date at which the movement ends in accordance with Articles 19(2) and 33(4) of Directive (EU) 2020/262. | Date |
| | b | Global Conclusion of Receipt | R | | The possible values are:<br>1 = Receipt accepted and satisfactory,<br>2 = Receipt accepted although unsatisfactory,<br>3 = Receipt refused,<br>4 = Receipt partially refused,<br>21 = Exit accepted and satisfactory,<br>22 = Exit accepted with minor discrepancies detected,<br>23 = Exit refused. | n..2 |
| | c | Complementary information | O | | Provide any additional information concerning the receipt of the excise goods. | an..350 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | d | Complementary information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| 7 | | *REPORT of Receipt/Export BODY* | C | 'R' if the value of the Global Conclusion of Receipt is other than 1 and 21<br><br>*(See box 6b)* | | **999X** |
| | a | Body Record Unique Reference | R | | Provide the Body Record Unique Reference of the associated e-AD/e-SAD (box 17a of Table 1) related to the same excise product as in the associated e-AD/e-SAD for which one of the codes other than 1 and 21 is applicable.<br><br>The value of this data element must be greater than zero | n..3 |
| | b | Indicator of Shortage or Excess | D | 'R' when a shortage or excess is detected for the body record concerned | Possible values are:<br><br>S = Shortage,<br><br>E = Excess. | a1 |
| | c | Observed Shortage or Excess | C | 'R' if indicator in box 7b is given | Provide quantity (expressed in the unit of measurement associated with the product code – See Code lists 10 and 11)<br><br>The value of this data element must be greater than zero. | n..15,3 |
| | *d* | Excise Product Code | R | | Provide the applicable excise product code, see Code list 10 of Annex II. | an4 |
| | *e* | Refused Quantity | C | 'R' if the Global Conclusion of Receipt code is 4<br><br>*(See box 6b)* | Provide quantity for each body record for which excise goods are refused (expressed in the unit of measurement associated with the product code – see Code lists 10 and 11 of Annex II).<br><br>The value of this data element must be greater than zero. | n..15,3 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| _7.1_ | | _UNSATISFACTORY REASON_ | D | 'R' for each body record for which the Global Conclusion of Receipt code 2, 3, 4, 22 or 23 applies<br><br>_(See box 6b)_ | | **9X** |
| | a | Unsatisfactory Reason | R | | Possible values are:<br><br>0 = Other,<br><br>1 = Excess,<br><br>2 = Shortage,<br><br>3 = Goods damaged,<br><br>4 = Broken seal,<br><br>5 = Reported by AES,<br><br>7 = Quantity higher than the one on the temporary authorisation. | n1 |
| | b | Complementary Information | C | — 'R' if Unsatisfactory Reason Code is 0<br>— 'O' if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7<br><br>_(See box 7.1a)_ | Provide any additional information concerning the receipt of the excise goods. | an..350 |
| | c | Complementary Information_LNG | C | 'R' if corresponding text field is used | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

_Table 7_

(referred to in Article 6a(1))

**Notification of accepted export (not applicable to e-SAD)**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| **1** | | _ATTRIBUTE_ | R | | | |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *a* | Date and Time of Issuance | R | | | dateTime |
| **2** | | *TRADER Consignee* | R | | | |
| | *a* | Trader Identification | C | — 'O' for Destination Type Code 6<br>*(See Destination Type Codes in box 1a of Table 1)* | Provide the VAT identification number of the person representing the consignor at the office of export. | an..16 |
| | *b* | Trader Name | R | | | an..182 |
| | *c* | Street Name | R | | | an..65 |
| | *d* | Street Number | O | | | an..11 |
| | *e* | Postcode | R | | | an..10 |
| | *f* | City | R | | | an..50 |
| | *g* | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |
| | *h* | EORI Number | C | — 'O' for Destination Type Code 6<br>— This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11<br>*(See Destination Type Codes in box 1a of Table 1)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262 | an..17 |
| **3** | | *EXCISE MOVEMENT E-AD* | R | | | *999X* |
| | *a* | Administrative Reference Code | R | | Provide the ARC of the e-AD. See Code list 2 of Annex II. | an21 |
| | *b* | Sequence Number | R | | The value of this data element must be greater than zero. | n..2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | c | Export Declaration Acceptance or Goods Released for Export | R | | Possible values:<br>0 = No or False<br>1 = Yes or True<br>'0' corresponds to the acceptance of the export declaration and '1' corresponds to the release of goods for export. | n1 |
| 4 | | *CUSTOMS OFFICE Export Place* | O | | | |
| | a | Reference Number | R | | Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II. | an8 |
| 5 | | *EXPORT DECLARATION ACCEPTANCE/RELEASE* | R | | | |
| | a | Reference Number of Sender Customs Office | R | | Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II. | an8 |
| | b | Identification of Sender Customs Officer | O | | | an..35 |
| | c | Date of Acceptance | C | — 'R' for Export Declaration Acceptance<br>— Does not apply for Goods Released for Export<br>*(See box 3c)* | | Date |
| | d | Date of Release | C | — 'R' for Goods Released for Export<br>— Does not apply for Export Declaration Acceptance<br>*(See box 3c)* | | Date |
| | e | Document Reference Number | R | | Provide a valid MRN or export customs declaration number confirmed against the Customs data. | an..21 |

*Table 8*

(referred to in Article 6a(1))

**Customs rejection of electronic administrative document (not applicable to e-SAD)**

| | A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|---|
| | 1 | | *ATTRIBUTE* | R | | | |
| | | a | Date and Time of Issuance | R | | | dateTime |
| | 2 | | *TRADER Consignee* | R | | | |
| ▼C1 | | a | Trader Identification | C | 'R' for Destination Type Code 1, 2, 3 and 4<br>'O' for Destination Type Code 6<br>Does not apply for Destination Type Code 5, 8, 9, 10 and 11<br>*(See Destination Type Codes in box 1a of Table 1)* | For Destination Type Code:<br>1, 2, 3 and 4 provide a valid SEED registration number of the authorised warehouse keeper, registered consignee, or temporary registered consignee,<br>6: provide the VAT identification number of the person representing the consignor at the office of export. | an..16 |
| ▼M1 | | b | Trader Name | R | | | an..182 |
| | | c | Street Name | R | | | an..65 |
| | | d | Street Number | O | | | an..11 |
| | | e | Postcode | R | | | an..10 |
| | | f | City | R | | | an..50 |
| | | g | NAD_LNG | R | | Provide the language code presented in Code list 1 of Annex II to define the language used in this data group. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | *h* | EORI Number | C | 'O' for Destination Type Code 6<br><br>This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11<br><br>*(See Destination Type Codes in box 1a of Table 1)* | Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262. | an..17 |
| 3 | | *CUSTOMS OFFICE Export Place* | O | | | |
| | *a* | Reference Number | R | | Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II. | an8 |
| 4 | | *REJECTION* | R | | | |
| | *a* | Rejection Date and Time | R | | | dateTime |
| | *b* | Rejection Reason Code | R | | Possible values:<br><br>1 = Import data not found<br><br>2 = The content of the e-AD does not match with import data<br><br>3 = (reserved)<br><br>4 = Negative Cross-check result<br><br>5 = Unsatisfactory Control Result at Office of Export. | n1 |
| 5 | | *EXPORT DECLARATION INFORMATION* | C | 'R' for Rejection Reason Code 4 or 5<br><br>Does not apply for Rejection Reason Code 1 and 2<br><br>*(See box 4b)* | | |
| | *a* | Local Reference Number | C | 'R' for Rejection Reason Code 4<br><br>Does not apply for Rejection Reason Code 5.<br><br>*(See box 4b)* | | an..22 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | b | Document Reference Number | C | 'R' for Rejection Reason Code 5<br>Does not apply for Rejection Reason Code 4.<br>*(See box 4b)* | | an..21 |
| 5.1 | | *NEGATIVE CROSS-CHECK VALIDATION RESULTS* | C | 'R' for Rejection Reason Code 4<br>Does not apply for Rejection Reason Code 1, 2 and 5<br>*(See box 4b)* | | *99X* |
| 5.1.1 | | *UBR CROSS-CHECK RESULT* | R | | | *999X* |
| | a | Administrative Reference Code | R | | Provide the ARC of the e-AD. See Code list 2 of Annex II. | an21 |
| | b | Body Record Unique Reference | R | | | n..3 |
| | c | Diagnosis Code | R | | Possible values:<br>1 = (reserved)<br>2 = Body Record Unique Reference does not exist in the e-AD or No corresponding GOODS ITEM in the export declaration<br>3 = (reserved)<br>4 = Weight/mass do not match<br>5 = (reserved)<br>6 = CN codes do not match<br>7 = Weight/mass do not match and CN codes do not match. | n1 |
| | d | Validation Result | R | | Possible values:<br>0 = No or False<br>1 = Yes or True | n1 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | | | | | — Value '0' is used in case of a missing UBR,—Value '1' is used in case where a discrepancy has been identified in COMBINED NOMENCLATURE CODE CROSS-CHECK RESULT and/or in NET MASS CROSS-CHECK RESULT. | |
| | e | Rejection Reason | O | | | an..512 |
| 5.1.1.1 | | *COMBINED NOMENCLATURE CODE CROSS-CHECK RESULT* | C | — 5.1.1.1 and/or 5.1.1.2 are 'R' if: the value in box 5.1.1.d is '1' (Validation Result is equal to '1'), or<br>— 5.1.1.1 and 5.1.1.2 do not apply if: the value in box 5.1.1.d is '0' (Validation Result is equal to '0') | | |
| | a | Validation Result | R | | Possible values:<br>0 = No or False<br>1 = Yes or True<br>— Value '0' is used when the cross-check validation result for 5.1.1.1 is unsuccessful,<br>— Value '1' is used when the cross-check validation result is successful. | n1 |
| | b | Rejection Reason | O | | | an..512 |
| 5.1.1.2 | | *NET MASS CROSS-CHECK RESULT* | C | — 5.1.1.1 and/or 5.1.1.2 are 'R' if: the value in box 5.1.1.d is '1' (Validation Result is equal to '1'), or<br>— 5.1.1.1 and 5.1.1.2 do not apply if: the value in box 5.1.1.d is '0' (Validation Result is equal to '0') | | |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| | a | Validation Result | R | | Possible values:<br>0 = No or False<br>1 = Yes or True<br>— Value '0' is used when the cross-check validation result for 5.1.1.2 is unsuccessful,<br>— Value '1' is used when the cross-check validation result is successful. | n1 |
| | b | Rejection Reason | O | | | an..512 |
| 5.2 | | *NON-RELEASE FOR EXPORT* | C | 'R' for Rejection Reason Code 5<br>Does not apply for Rejection Reason Code 1, 2 and 4<br>*(See box 4b)* | Non-Release for Export, Notification to Member State of Export | |
| | a | Document Reference Number | R | | | an..21 |
| 6 | | *EXCISE MOVEMENT E-AD* | C | 'R' for Rejection Reason Code 4 or 5<br>Does not apply for Rejection Reason Code 1 and 2<br>*(See box 4b)* | | *999X* |
| | a | Administrative Reference Code | R | | Provide the ARC of the e-AD. See Code list 2 of Annex II. | an21 |
| | b | Sequence Number | R | | The value of this data element must be greater than zero. | n..2 |
| 7 | | *DRAFT E-AD* | C | 'R' for Rejection Reason Code 1 or 2<br>Does not apply for Rejection Reason Code 4 and 5<br>*(See box 4b)* | | |
| | a | Local Reference Number | R | | Provide the Local Reference Number of the import customs declaration. | an..22 |

*Table 9*

(referred to in Article 6a(2) and Article 9(3))

**Export declaration invalidation notification to MSA of Dispatch/Consignor (not applicable to e-SAD)**

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 1 | | *EXCISE MOVEMENT* | R | | | *999X* |
| | a | Administrative Reference Code | R | | Provide the ARC of the e-AD. See Code list 2 of Annex II. | an21 |
| | b | Sequence Number | R | | The value of this data element must be greater than zero. | n..2 |
| *1.1* | | *EXPORT OPERATION* | R | | | |
| | a | MRN | R | | | an18 |
| | b | Invalidation date | R | | | date |
| 1.2 | | *CUSTOMS OFFICE OF EXPORT* | R | | | |
| | a | Reference Number | R | | Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II. | an8 |
| 1.3 | | *MSA OF EXPORT* | R | | | |
| | a | Country Code | R | | Provide the Member State in the territory of which the exportation of the excise goods is carried out, using the Country Code in Code list 3 of Annex II. | a2 |

| A | B | C | D | E | F | G |
|---|---|---|---|---|---|---|
| 1.4 | | *GOODS SHIPMENT* | O | | | |
| 1.4.1 | | *PREVIOUS DOCUMENT* | O | | | *999X* |
| | *a* | Sequence number | R | | | n..5 |
| | *b* | Type | R | | | an4 |
| | *c* | Reference number | R | | | an..70 |

▼__M1__

*ANNEX II*

**Lists of codes**

1. LANGUAGE CODES

| Code | Description |
|------|-------------|
| bg | Bulgarian |
| bt | Bulgarian (Latin character) |
| hr | Croatian |
| cs | Czech |
| da | Danish |
| nl | Dutch |
| en | English |
| et | Estonian |
| fi | Finnish |
| fr | French |
| ga | Irish |
| gr | Greek (Latin character) |
| de | German |
| el | Greek |
| hu | Hungarian |
| it | Italian |
| lv | Latvian |
| lt | Lithuanian |
| mt | Maltese |
| pl | Polish |
| pt | Portuguese |
| ro | Romanian |
| sk | Slovak |
| sl | Slovenian (Slovene) |
| es | Spanish |
| sv | Swedish |

▼__M1__

2. ADMINISTRATIVE REFERENCE CODE

| Field | Content | Field Type | Example |
|---|---|---|---|
| 1 | Year | Numeric 2 | 05 |
| 2 | Identifier of the MS where the e-AD/e-SAD was initially submitted | Alphabetic 2 | ES |
| 3 | Nationally assigned unique code | Alphanumeric 15 (digits and capital letters) | 7R19YTE17UIC8J-4 |
| 4 | Type of movement | Alphanumeric 1 | P |
| 5 | Check digit | Numeric 1 | 9 |

*Field 1*   is the last two digits of the year of formal acceptance of movement.

*Field 2*   is the country code referred to in code list 3.

*Field 3*   is to be filled with a unique identifier per EMCS movement. The way this field is used is under the responsibility of the Member States, but each EMCS movement must have a unique number.

*Field 4*   gives an identifier for the type of the movement. The value is 'P' for a movement of goods already released for consumption and any other value for a movement of goods under duty suspension.

*Field 5*   gives the check digit for the whole ARC that will help detect an error when keying the ARC.

3. COUNTRY CODES

Must be identical to the codes established in the nomenclature of countries and territories for the European statistics on international trade in goods set out in Annex I to Commission Implementing Regulation (EU) 2020/1470 (¹), except:

— For Greece, EL must be used instead of GR.

4. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State followed by a 6-digit alphanumeric national number, for example IT0830AB.

5. GUARANTOR TYPE CODE

| Code | Description |
|---|---|
| 1 | Consignor |
| 2 | Transporter |
| 3 | Owner of the Excise product |
| 4 | Consignee |

_____

(¹) Commission Implementing Regulation (EU) 2020/1470 of 12 October 2020 on the nomenclature of countries and territories for the European statistics on international trade in goods and on the geographical breakdown for other business statistics (OJ L 334, 13.10.2020, p. 2).

▼**M1**

| Code | Description |
|---|---|
| 5 | No guarantee is provided according to Article 17(2) and 17(5) (b) of Directive (EU) 2020/262 |
| 12 | Joint guarantee of the consignor and of the transporter |
| 13 | Joint guarantee of the consignor and of the owner of the Excise products |
| 14 | Joint guarantee of the consignor and of the consignee |
| 23 | Joint guarantee of the transporter and of the owner of the Excise products |
| 24 | Joint guarantee of the transporter and of the consignee |
| 34 | Joint guarantee of the owner of the Excise products and of the consignee |
| 123 | Joint guarantee of the consignor, of the transporter and of the owner of the Excise products |
| 124 | Joint guarantee of the consignor, of the transporter and of the consignee |
| 134 | Joint guarantee of the consignor, of the owner of the Excise products and of the consignee |
| 234 | Joint guarantee of the transporter, of the owner of the Excise products and of the consignee |
| 1234 | Joint guarantee of the consignor, of the transporter, of the owner of the Excise products and of the consignee |

6. TRANSPORT MODE CODE

| Code | Description |
|---|---|
| 0 | Other |
| 1 | Sea Transport |
| 2 | Rail transport |
| 3 | Road transport |
| 4 | Air transport |
| 5 | Postal consignment |
| 7 | Fixed transport installations |
| 8 | Inland waterway transport |

▼M1

7. TRANSPORT UNIT CODE

| Code | Description |
|------|-------------|
| 1 | Container |
| 2 | Vehicle |
| 3 | Trailer |
| 4 | Tractor |
| 5 | Fixed transport installation |

8. PACKAGING CODES

Use the codes as defined in the latest version of Annex VI to UN/ECE Recommendation 21.

9. CANCELLATION REASON CODE

| Code | Description |
|------|-------------|
| 0 | Other |
| 1 | Typing error |
| 2 | Commercial transaction interrupted |
| 3 | Duplicate e-AD |
| 4 | The movement has not begun at the date of dispatch |

10. EXCISE PRODUCT

| EPC | CAT | UNIT | Description | A | P | D |
|-----|-----|------|-------------|---|---|---|
| T200 | T | 4 | Cigarettes, as defined in Article 3 of Council Directive 2011/64/EU ([1]), and products treated as cigarettes in accordance with Article 2(2) of that Directive | N | N | N |
| T300 | T | 4 | Cigars and cigarillos, as defined in Article 4 of Directive 2011/64/EU | N | N | N |
| T400 | T | 1 | Fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of Directive 2011/64/EU | N | N | N |
| T500 | T | 1 | Smoking tobacco, as defined in Article 5(1) of Directive 2011/64/EU, other than fine-cut tobacco for the rolling of cigarettes, as defined in Article 5(2) of that Directive, and products treated as smoking tobacco other than fine-cut tobacco for the rolling of cigarettes in accordance with Article 2(2) of that Directive | N | N | N |
| B000 | B | 3 | Beer, as defined in Article 2 of Directive 92/83/EEC | Y | Y | N |

▼**M1**

| EPC | CAT | UNIT | Description | A | P | D |
|---|---|---|---|---|---|---|
| W200 | W | 3 | Still wine and still fermented beverages other than wine and beer, as defined in Articles 8(1) and 12(1) of Directive 92/83/EEC | Y | N | N |
| W300 | W | 3 | Sparkling wine and sparkling fermented beverages other than wine and beer, as defined in Article 8(2) and 12(2) of Directive 92/83/EEC | Y | N | N |
| I000 | I | 3 | Intermediate products, as defined in Article 17 of Directive 92/83/EEC | Y | N | N |
| S200 | S | 3 | Spirituous beverages, as defined in Article 20, first, second and third indents of Directive 92/83/EEC | Y | N | N |
| S300 | S | 3 | Ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes 2207 and 2208, other than spirituous beverages (S200) | Y | N | N |
| S400 | S | 3 | Partially denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured but which does not yet fulfil the conditions to benefit from the exemption foreseen in Article 27(1)(a) or (b) of that Directive, other than spirituous beverages (S200) | Y | N | N |
| S500 | S | 3 | Products containing ethyl alcohol, as defined in Article 20, first indent of Directive 92/83/EEC, falling within CN codes other than 2207 and 2208 | Y | N | N |
| S600 | S | 3 | Completely denatured alcohol, falling within Article 20 of Directive 92/83/EEC, being alcohol which has been denatured and fulfils the conditions to benefit from the exemption provided for in Article 27(1)(a) of that Directive | Y | N | N |
| E200 | E | 2 | Vegetable and animal oils – Products falling within CN codes 1507 to 1518, if these are intended for use as heating fuel or motor fuel (Article 20(1)(a) of Council Directive 2003/96/EC (2)) | N | N | Y |
| E300 | E | 2 | Mineral oils (energy products) – Products falling within CN codes 2707 10, 2707 20, 2707 30, and 2707 50 (Article 20(1)(b) of Directive 2003/96/EC) | N | N | Y |

▼__M1__

| EPC | CAT | UNIT | Description | A | P | D |
|---|---|---|---|---|---|---|
| E410 | E | 2 | Leaded petrol falling within CN codes 2710 12 31, 2710 12 51 and 2710 12 59 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E420 | E | 2 | Unleaded petrol falling within CN codes 2710 12 31, 2710 12 41, 2710 12 45 and 2710 12 49 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E430 | E | 2 | Gasoil, unmarked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E440 | E | 2 | Gasoil, marked falling within CN codes 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E450 | E | 2 | Kerosene, falling within CN codes 2710 19 21 and unmarked kerosene falling with CN code 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E460 | E | 2 | Kerosene, marked falling within CN codes 2710 19 25 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E470 | E | 1 | Heavy fuel oil falling within CN codes 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | N |
| E480 | E | 2 | Products falling within CN codes 2710 12 21, 2710 12 25, 2710 19 29 and 2710 20 90 (only for products of which less than 90 % by volume (including losses) distils at 210 °C and 65 % or more by volume (including losses) distils at 250 °C by the ISO 3405 method (equivalent to the ASTM D 86 method)) in bulk commercial movements (Article 20 (1)(c) of Directive 2003/96/EC) | N | N | Y |

▼**M1**

| EPC | CAT | UNIT | Description | A | P | D |
|---|---|---|---|---|---|---|
| E490 | E | 2 | Products falling within CN codes 2710 12 11, 2710 12 15, 2710 12 70, 2710 12 90, 2710 19 11, 2710 19 15, 2710 19 31, 2710 19 35, 2710 19 51 and 2710 19 55 (Article 20(1)(c) of Directive 2003/96/EC) | N | N | Y |
| E500 | E | 1 | Liquefied petroleum gases and other gaseous hydrocarbons (LPG) of CN codes 2711 12 11 to 2711 19 00 (Article 20(1)(d) of Directive 2003/96/EC) | N | N | N |
| E600 | E | 1 | Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC) | N | N | N |
| E700 | E | 2 | Cyclic hydrocarbons falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC) | N | N | Y |
| E800 | E | 2 | Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC) | N | N | Y |
| E910 | E | 2 | Fatty-acid mono-alkyl esters, containing by weight 96,5 % or more of esters (FAMAE) falling within CN code 3826 00 10 (Article 20(1)(h) of Directive 2003/96/EC) | N | N | Y |
| E920 | E | 2 | Products falling within CN codes 3824 99 86, 3824 99 92 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products), 3824 99 93, 3824 99 96 (excluding anti-rust preparations containing amines as active constituents and inorganic composite solvents and thinners for varnishes and similar products) and 3826 00 90, if these are intended for use as heating fuel or motor fuel (Article 20(1)(h) of Directive 2003/96/EC) | N | N | Y |
| E930 | E | 2 | Additives falling within CN codes 3811 11, 3811 19 00 and 3811 90 00 | N | N | N |

(¹) Council Directive 2011/64/EU of 21 June 2011 on the structure and rates of excise duty applied to manufactured tobacco (OJ L 176, 5.7.2011, p. 24).
(²) Council Directive 2003/96/EC of 27 October 2003 restructuring the Community framework for the taxation of energy products and electricity (OJ L 283, 31.10.2003, p. 51).

▼__M1__

*Note to the table:* The CN Codes used in the table for energy products are those of Commission Regulation (EC) No 2031/2001 (OJ L 279, 23.10.2001, p. 1) and Commission Implementing Regulation (EU) 2017/1925 (OJ L 282, 31.10.2017, p. 1), as laid down in Directive 2003/96/EC and Commission Implementing Decision (EU) 2018/552 (OJ L 91, 9.4.2018, p. 27).

Legend of table columns:

EPC:     Excise Product Code

CAT:     Excise product category

UNIT:    Unit of measurement (from the list 11)

A:       Alcoholic strength must be given (Yes/No)

P:       Degree Plato may be given (Yes/No)

D:       Density at 15 °C must be given (Yes/No)

11. UNITS OF MEASUREMENT

| Unit of measurement code | Description |
|---|---|
| 1 | Kg |
| 2 | Litre (temperature of 15 °C) |
| 3 | Litre (temperature of 20 °C) |
| 4 | 1 000 items |

12. MAXIMUM JOURNEY TIME PER TRANSPORT MODE CODE

| Transport Mode Code | Maximum Journey Time |
|---|---|
| 0 | D45 |
| 1 | D45 |
| 2 | D35 |
| 3 | D35 |
| 4 | D20 |
| 5 | D30 |
| 7 | D15 |
| 8 | D35 |

*Note 1*: The value '0' refers to multimode transport (where there is unload and reload of cargo) and covers the cases of Group Consignments, Export, Split and Change of destination.

*Note 2*: In case of export, the journey time is the estimated duration of the journey up to the exit of customs territory of the Union.

*Note 3*: For movements of goods already released for consumption (e-SAD), an extra 30 days are added to the maximum journey time.

▼M1

13. NATIONAL ADMINISTRATION-DEGREE PLATO

| Country | Rate(s) Structure for Beer in °Plato |
|---|---|
| AT – Austria | Yes |
| BE – Belgium | Yes |
| BG – Bulgaria | Yes |
| CZ – Czechia | Yes |
| DE – Germany | Yes |
| EL – Greece | Yes |
| ES – Spain | Yes |
| IT – Italy | Yes |
| LU – Luxembourg | Yes |
| MT – Malta | Yes |
| PL – Poland | Yes |
| PT – Portugal | Yes |
| RO – Romania | Yes |