



Ongoing IT projects in EMCS

Item 3 - Excise Contact Group 23 11 2022

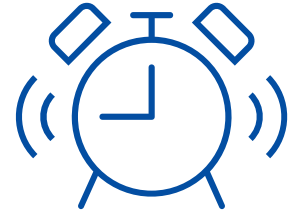
DG TAXUD – Unit C2

EMCS Phase 4.0 Status



- Main Phase 4.0 change: computerisation of B2B duty paid movements and the use of an electronic simplified administrative document (e-SAD).
- SEED, aligned to Phase 4.0, in production since February 2022
- New Administrative reference code (ARC) structure
 - Removal of value 'P' in position 20 of the ARC for **duty suspension** movements from January 2023
 - Use of value 'P' in position 20 of the ARC for **duty paid** movements from February 2023
- EMCS Phase 4.0 in production from **13 February 2023**

Implementation delays



- **Netherlands** – National Excise application will not be ready to support some EMCS Phase 4.0 functionalities by 13/02/2023.
 - SEED will be compliant with the Phase 4.0 requirements; new operator types will be registered in SEED;
 - National EMCS converter will be used for Duty-suspended movements of excise goods;
 - Fall back procedures will be applied for Duty paid B2B movements.
- **Northern Ireland** – National Excise application will not be ready to support some EMCS Phase 4.0 functionalities by 13/02/2023.
 - Functionalities of Duty-suspended movements of excise goods will not be impacted;
 - Fall back procedures will be applied for Duty paid B2B movements.

Fallback procedures



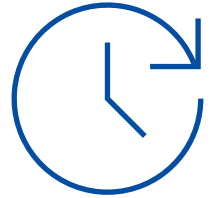
- No legislative changes regarding the EMCS fallback procedures;
- Movements started in fallback will have to be closed by alternative means;
- Phase 4.0 movements started as e-SAD or e-AD and destined to a delayed NA (Phase 3.4) will have to be closed :
 - by electronic report of receipt (IE818) which must be converted from Phase 3.4 to 4.0;
 - based on alternative evidence, e.g. using manual closure;
- Paper based SAAD procedure will be withdrawn from 13/02/2023.

SEED for EMCS Phase 4.0



- New operator types for Duty Paid:
 - Certified consignor
 - Temporary Certified consignor;
 - Certified consignee;
 - Temporary Certified consignee;
- [SEED on Europa](#) – alignment with the new operator types as of February 2023

EMCS Phase 4.1



- Scope of AES – EMCS interface agreed – September 2022;
- EMCS Phase 4.1 Functional and technical specifications will be published in January 2023;
- EMCS Phase 4.1 is planned to be in production from February 2024,

Thank you



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