



Excise Movement and Control System (EMCS) – Advanced Business Training Programme – Module 1 Submission and Receipt

This easy-to-use eLearning module is one of the courses from an extensive EU eLearning programme on Customs and Taxation.

This course is part of the EMCS Advanced Business Training Programme designed to give you a deep knowledge about EMCS processes. This course covers **the Submission and Receipt (Standard scenarios, Situations that can arise, Timers, Variants)**.

The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU. It records, in real-time, the secure movement of alcohol, tobacco and energy products, for which excise duties have still to be paid.

The advanced programme includes five modules:

- Submission and Receipt
- Movement - Follow-up
- Export
- Administrative cooperation
- Management of Registration data and Reference data

Target audience

This course is addressed to the following professionals:

- **The MS Administrations** responsible for monitoring outgoing traffic and maintaining and disseminating accurate and up-to-date reference information

Learning objectives

At the end of the course, you will be able to handle:

- The 2 main stages of the standard scenario: the submission of an e-AD and the submission of a Report of Receipt;
- The cancellation or the rejection of an e-AD, the change of the destination of the movement or the split of a consignment;
- The process triggered at the expiry of time limit for the Report of Receipt, for the change or update of destination.
- The main deviations from the standard scenario, such as import process, direct delivery, and when the consignee is exempted or temporary registered.

Course duration

The course takes around 3 hours and 15 min.

Available languages

The course is available in Hungarian and Polish.

Advanced Business Training Programme

Menu Course map Who is who? Glossary Library Print Help Submission and Receipt EU eLearning

2. Standard Scenario

2.4.3. Submission of the e-AD - Submitting the Draft e-AD

This process begins with the Consignor deciding to dispatch goods under Excise Duty Suspension arrangements. The Consignor fills in the draft e-AD. Unless explicitly stated otherwise, all fields except the ARC must be filled in.

- Origin of the movement
- Destination of the movement
- Information on transport
- Description of the consignment
- Find out more

Click each heading to find out more about the fields that the Consignor needs to fill in.

General Features

You may interrupt your course. When reopening the course you can resume where you have left the course off.

Besides the menu, in the upper toolbar of the course, a course map allows you to quickly access the sections and subsections.

A course summary of the most relevant information is available in a printable format. You can also print any screen of the course with the print option.

How to get access to the course?

This eLearning module is not publicly available and is distributed exclusively to national Customs administrations. After having been granted access by your administration, depending on the decision made:

- You have the choice between 'non-SCORM' (iso, exe, html/html5) and 'SCORM' (for LMS systems).
- If you use a 'non-SCORM' version, read the Quick Start Guide available in the downloaded zip folder. It explains how to install the courses to your system.
- Using the course does not require a high level of information technology skills from the learners.
- In case of technical issues contact first your local administrator. If the problem persists, send the description (including screenshots) to taxud-elearning@ec.europa.eu

Contact: DG TAXUD / E3
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