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COMMISSION REGULATION (EC) No 684/2009

of 24 July 2009

implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty

(OJ L 197, 29.7.2009, p. 24)

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►M1	Commission Implementing Regulation (EU) No 1221/2012 of 12 December 2012	L 349	9	19.12.2012
►M2	Commission Regulation (EU) No 519/2013 of 21 February 2013	L 158	74	10.6.2013
►M3	Commission Implementing Regulation (EU) No 76/2014 of 28 January 2014	L 26	4	29.1.2014
►M4	Commission Implementing Regulation (EU) 2016/379 of 11 March 2016	L 72	13	17.3.2016
►M5	Commission Implementing Regulation (EU) 2018/503 of 7 March 2018	L 86	1	28.3.2018

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Article 1

Subject-matter

This Regulation lays down measures concerning the following:

(a) the structure and content of the electronic messages exchanged through the computerised system referred to in Article 21(2) of Directive 2008/118/EC for the purposes of Articles 21 to 25 of that Directive;

(b) the rules and procedures to be followed on the exchange of the messages referred to in point (a);

(c) the structure of the paper documents referred to in Articles 26 and 27 of Directive 2008/118/EC.

Article 2

Obligations relating to messages exchanged through the computerised system

With regard to their structure and content, the messages exchanged for the purposes of Articles 21 to 25 of Directive 2008/118/EC shall comply with Annex I to this Regulation. Where codes are required for the completion of certain data fields in those messages, the codes listed in Annex II shall be used.

Article 3

Formalities before the start of the movement of excise goods

1. The draft electronic administrative document submitted in accordance with Article 21(2) of Directive 2008/118/EC and the electronic administrative document to which an administrative reference code has been assigned in accordance with the third subparagraph of Article 21(3) of that Directive shall comply with the requirements set out in Table 1 of Annex I to this Regulation.

2. The draft electronic administrative document shall be submitted no earlier than 7 days before the date indicated on that document as date of dispatch of the excise goods concerned.

Article 4

Cancellation of the electronic administrative document

1. The consignor wanting to cancel the electronic administrative document as referred to in Article 21(7) of Directive 2008/118/EC shall complete the fields of the draft cancellation message and submit it to the competent authorities of the Member State of dispatch. The

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draft cancellation message shall comply with the requirements set out in Table 2 of Annex I to this Regulation.

2.   The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft cancellation message.

Where those data are valid, those authorities shall add the date and time of validation to the cancellation message, communicate that information to the consignor and forward the cancellation message to the competent authorities of the Member State of destination. Where those data are not valid, the consignor shall be informed thereof without delay.

3.   Upon receipt of the cancellation message, the competent authorities of the Member State of destination shall forward the cancellation message to the consignee where the consignee is an authorised warehousekeeper or a registered consignee.

Article 5

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

1.   The consignor wanting to amend the destination as provided for in Article 21(8) of Directive 2008/118/EC, or to complete the destination as provided for in Article 22(2) thereof, shall complete the fields of the draft change of destination message and submit it to the competent authorities of the Member State of dispatch. The draft change of destination message shall comply with the requirements set out in Table 3 of Annex I to this Regulation.

2.   The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft change of destination message.

Where those data are valid, the competent authorities of the Member State of dispatch shall:

(a) add the date and time of validation and a sequence number to the change of destination message and inform the consignor thereof;

(b) update the original electronic administrative document according to the information in the change of destination message.

If the update includes a change of Member State of destination or a change of consignee, Article 21(4) and (5) of Directive 2008/118/EC shall apply in respect of the updated electronic administrative document.

3.   If the update referred to in paragraph 2(b) includes a change of Member State of destination, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

The latter authorities shall inform the consignee mentioned in the original electronic administrative document of the change of destination by using the 'notification of change of destination' that shall comply with the requirements set out in Table 4 of Annex I.

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4. If the update referred to in paragraph 2(b) includes a change of the place of delivery mentioned in data group 7 of the electronic administrative document, but not a change of the Member State of destination nor a change of the consignee, the competent authorities of the Member State of dispatch shall forward the change of destination message to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

The latter authorities shall forward the change of destination message to the consignee.

5. Where the data in the draft change of destination message are not valid, the consignor shall be informed thereof without delay.

6. If the updated electronic administrative document includes a new consignee in the same Member State of destination as in the original electronic administrative document, the competent authorities of that Member State shall inform the consignee mentioned in the original electronic administrative document of the change of destination using the 'notification of a change of destination' that shall comply with the requirements set out in Table 4 of Annex I.

Article 6

Messages concerning the splitting of the movement of excise goods

1. The consignor wanting to split the movement of excise goods as provided for in Article 23 of Directive 2008/118/EC shall complete the fields of the draft splitting operation message for each destination and submit it to the competent authorities of the Member State of dispatch. The draft splitting operation message shall comply with the requirements set out in Table 5 of Annex I to this Regulation.

2. The competent authorities of the Member State of dispatch shall carry out an electronic verification of the data in the draft splitting operation messages.

Where those data are valid, the competent authorities of the Member State of dispatch shall:

(a) generate a new electronic administrative document for each destination, which shall replace the original electronic administrative document;

(b) generate for the original electronic administrative document a 'notification of splitting', which shall comply with the requirements set out in Table 4 of Annex I to this Regulation;

(c) send the notification of splitting to the consignor and to the competent authorities of the Member State of destination mentioned in the original electronic administrative document.

Article 21(3), third subparagraph and Article 21(4), (5) and (6) of Directive 2008/118/EC shall apply in respect of each new electronic administrative document referred to in point (a).

3. The competent authorities of the Member State of destination mentioned in the original electronic administrative document shall forward the notification of splitting to the consignee mentioned in the original electronic administrative document where the consignee is an authorised warehousekeeper or a registered consignee.

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4. Where the data in the draft splitting operation message are not valid, the consignor shall be informed thereof without delay.

Article 7

Formalities at the end of the movement of excise goods

The report of receipt submitted in accordance with Article 24 of Directive 2008/118/EC and the report of export submitted in accordance with Article 25 of that Directive, shall comply with the requirements set out in Table 6 of Annex I to this Regulation.

Article 8

Fallback procedures

1. The paper document referred to in Article 26(1)(a) of Directive 2008/118/EC shall carry the title 'Fallback Accompanying Document for movements of excise goods under suspension of excise duty'. The data required shall be displayed in the form of data elements, expressed in the same manner as in the electronic administrative document. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 1 of Annex I to this Regulation.

2. The information referred to in Article 26(5) of Directive 2008/118/EC to be communicated by the consignor to the competent authorities of the Member State of dispatch shall be displayed in the form of data elements, expressed in the same manner as in the change of destination message or the splitting operation message, as the case may be. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 3 or, as the case may be, Table 5 of Annex I to this Regulation.

3. The paper documents referred to in Article 27(1) and (2) of Directive 2008/118/EC shall carry the title 'Fallback Report of Receipt/ Report of Export for movements of excise goods under suspension of excise duty'. The data required shall be displayed in the form of data elements, expressed in the same manner as in the report of receipt or the report of export, as the case may be. All the data elements, as well as the data groups and data subgroups to which they belong, shall be identified by means of the numbers and letters in column A and column B of Table 6 of Annex I to this Regulation.

Article 9

Repeal

Regulation (EEC) No 2719/92 is repealed with effect from 1 April 2010. However, it shall continue to apply to the movements referred to in Article 46 of Directive 2008/118/EC.

References to the repealed Regulation shall be construed as references to this Regulation.

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Article 10

Entry into force

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 1 April 2010 with the exception of Article 6 which shall apply from 1 January 2012.

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

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ANNEX I

ELECTRONIC MESSAGES USED FOR THE PURPOSE OF MOVEMENTS OF EXCISE GOODS UNDER SUSPENSION OF EXCISE DUTY

EXPLANATORY NOTES

1. The data elements of the electronic messages used for the purpose of the computerised system referred to in Article 21(2) of Directive 2008/118/EC are structured in data groups and, where applicable, data subgroups. Details regarding the data and their use are presented in Tables 1 to 6, in which:

   (a) column A provides 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 provides the alphabetic code (letter) attributed to each data element in a data (sub)group;

   (c) column C identifies the data (sub)group or data element;

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

       — 'R' (Required), meaning that the data must be provided. When a data (sub)group is 'O' (Optional) or 'C' (Conditional), data elements within that group can still be 'R' (Required) 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,

       — 'O' (Optional), 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,

       — 'C' (Conditional), 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,

       — 'D' (Dependent), 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.

   (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:

       — 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), and

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— 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 as follows:

— a alphabetic

— n numeric

— an 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.

— 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 6:

— e-AD: electronic administrative document,

— ARC: administrative reference code,

— SEED: System for Exchange of Excise Data (the electronic database referred to in Article 22(1) of Council Regulation (EC) No 2073/2004 (¹),

— CN Code: Combined Nomenclature Code.

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(¹) OJ L 359, 4.12.2004, p. 1.

Table 1

(referred to in Article 3(1) and Article 8(1))

Draft electronic administrative document and electronic administrative document

A	B	C	D	E	F	G
		ATTRIBUTE	R			
	a	Message Type	R		The possible values are: 1 = Standard submission (to be used in all cases except where submission concerns export with local clearance), 2 = Submission for export with local clearance. The message type must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1) of this Regulation.	n1
	b	Deferred Submission Flag	D	'R' for submission of an e-AD for a movement that has begun under cover of the paper document referred to in Article 8(1)	Possible values: 0 = false, 1 = true. The value is 'false' by default. This data element must not occur in the e-AD to which an ARC has been assigned, nor in the paper document referred to in Article 8(1).	n1
1		**EXCISE MOVEMENT e-AD**	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC), 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC),	n1

A	B	C	D	E	F	G
					3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),	
					4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),	
					5 = Exempted consignee (point (iv) of Article 17(1)(a) of Directive 2008/118/EC),	
					6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC),	
					8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC).	
	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' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 of Annex II.	an3
	c	Transport Arrangement	R		Identify the person responsible for arranging the first transport using one of the following values: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 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	See Code list 2 of Annex II.	an21
	e	Date and Time of Validation of e-AD	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD	The addressed time is local time.	date Time

A	B	C	D	E	F	G
	f	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD 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.	date Time
2		**TRADER Consignor**	R			
	a	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper or registered 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'		
	a	Tax Warehouse Reference	R		Provide a valid SEED registration number of the tax warehouse of dispatch.	an13

A	B	C	D	E	F	G
	b	Trader Name	O			an..182
	c	Street Name	O			an..65
	d	Street Number	O			an..11
	e	Postcode	O			an..10
	f	City	O			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 5 of Annex II.	an8
5		**TRADER Consignee**	C	'R', except for message type '2 — Submission for export with local clearance' or for Destination Type Code 8 *(See Destination Type Codes in box 1a)*		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 5 *(See Destination Type Codes in box 1a)*	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee, — 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

A	B	C	D	E	F	G
	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 — This data element does not apply for Destination Type Code 1, 2,3, 4, 5 and 8 *(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(5) of Directive 2008/118/EC.	an..17
6		**TRADER COMPLEMENT Consignee**	C	'R' for Destination Type Code 5 *(See Destination Type Codes in box 1a)*		
	a	Member State Code	R		Provide the Member State of destination using the Member State 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 Regulation (EC) No 31/96 (^{1})		an..255

A	B	C	D	E	F	G
7		**TRADER Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1a*	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — 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, — does not apply for the draft e-AD.	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3, and 5 *(See Destination Type Code in box 1a)*	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3 and 5: provide the VAT identification number or any other identifier.	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 1a)*		an..182
	c	Street Name	C	For box 7c, 7e and 7f: — 'R' for Destination Type Code 2, 3, 4 and 5 — 'O' for Destination Type Code 1 *(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

A	B	C	D	E	F	G
8		**OFFICE Place of Delivery — Customs**	C	'R' in case of export (Destination Type Code 6) *(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 5 of Annex II.	an8
9		**e-AD**	R			
	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	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 should 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
	d	Origin Type Code	R		The possible values for the origin of the movement are: 1 = Origin — Tax warehouse (in the situations referred to in Article 17(1)(a) of Directive 2008/118/EC), 2 = Origin — Import (in the situation referred to in Article 17(1)(b) of Directive 2008/118/EC).	n1
	e	Date of Dispatch	R		The date at which the movement begins in accordance with Article 20(1) of Directive 2008/118/EC. This date cannot be later than 7 days after the date of submission of the draft e-AD. The date of dispatch can be a date in the past in the case referred to of Article 26 of Directive 2008/118/EC.	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 20(1) of Directive 2008/118/EC. The addressed time is local time.	Time

A	B	C	D	E	F	G
	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.	an21
9.1		**IMPORT SAD**	C	'R' if Origin Type Code in box 9d is '2' (import)		**9X**
	a	Import SAD Number	R	The 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 5 of Annex II.	an8
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 6 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 6 of Annex II)*	Identify the transporter and/or the owner of the goods if they provide the guarantee.	**2X**

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A	B	C	D	E	F	G
	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**	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 7 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 18(4)(b) of 2008/118/EC' the Transport Mode Code must be 'Sea Transport' or 'Fixed transport installations'.	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
	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

A	B	C	D	E	F	G
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. See Code list 8 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 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

A	B	C	D	E	F	G
	b	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 11 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 18(4)(b) of 2008/118/EC', the Excise Product Code must be that of an energy product.	an4
	c	CN Code	R		Provide the CN Code applicable at the date of dispatch. 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 11 and 12 of Annex II). For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC, the quantity shall not exceed the quantity which he is authorised to receive. For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero	n..15,3
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging). The value of this data element must be greater than zero The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	f	Net Weight	R		Provide the weight of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes).) The value of this data element must be greater than zero	n..15,2

A	B	C	D	E	F	G
					The Gross Weight must be equal to or higher than Net Weight.	
	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 11 of Annex II. The value of this data element 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 Member State of dispatch and/ or the Member State of destination tax beer on the basis of degree Plato	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 11 of Annex II. 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
	l	Designation of Origin	O		This box can be used to give certification: 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(ies), in accordance with Articles 24 and 31 of Commission Regulation (EC) No 436/2009 (²), Certification shall be given in the following terms: '*It is hereby certified that the product described has been produced in accordance with rules provided for in Regulation (EU) No 1308/2013 of the European Parliament and of the Council* (³) *and its delegated and implementing acts*'. If the product is a PDO or PGI	an..350

A	B	C	D	E	F	G
					the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 18 of Commission Regulation (EC) No 607/2009 ([4]).	
					2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) or age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 4, 12(3) and 15 and Annex II of Regulation (EC) No 110/2008 of the European Parliament and of the Council ([5])) certification shall be given in the following terms: '*It is hereby certified that the product(s) described has been marketed and labelled in compliance with the requirements of Articles 4, 12(3) and 15 and Annex II of Regulation (EC) No 110/2008 and its delegated and implementing acts*'.	
					3. for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC ([6]), for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: '*It is hereby certified that the product described has been brewed by an independent small brewery*'.	
					4. for ethyl alcohol distilled by a small distillery, as defined in Directive 92/83/EEC, for which it is intended to claim a reduced rate of excise duty in the Member State of destination. Certification should be given in the following terms: '*It is hereby certified that the product described has been produced by a small distillery*'.	
	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 beer or spirits, for which certification is given in the field 17l (Designation of Origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres of pure alcohol respectively. The value of this data element must 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 11 of Annex II. 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 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.	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 must 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
17.1		**PACKAGE**	R			**99x**
	a	Kind of Packages Code	R		Provide the kind of package using one of the codes in Code list 9 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 9 of Annex II.	n..15

A	B	C	D	E	F	G
	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
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' listed in Code list 4 of Annex II, but not listed in Code list 3 of Annex II and except 'Country Code' 'GR'.	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

A	B	C	D	E	F	G
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 1.4(b) of part B of Annex VI to Regulation (EC) No 436/2009.)	n..2
18		**DOCUMENT Certificate**	O			**9x**
	a	Short Description of Document	C	'R', unless data field 18c 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
	c	Reference of Document	C	'R', unless data field 18a 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

(¹) Commission Regulation (EC) No 31/96 of 10 January 1996 on the excise duty exemption certificate (OJ L 8, 11.1.1996, p. 11).
(²) Commission Regulation (EC) No 436/2009 of 26 May 2009 laying down detailed rules for the application of Council Regulation (EC) No 479/2008 as regards the vineyard register, compulsory declarations and the gathering of information to monitor the wine market, the documents accompanying consignments of wine products and the wine sector registers to be kept (OJ L 128, 27.5.2009, p. 15).
(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) Commission Regulation (EC) No 607/2009 of 14 July 2009 laying down certain detailed rules for the implementation of Council Regulation (EC) No 479/2008 as regards protected designations of origin and geographical indications, traditional terms, labelling and presentation of certain wine sector products (OJ L 193, 24.7.2009, p. 60).
(⁵) Regulation (EC) No 110/2008 of the European Parliament and of the Council of 15 January 2008 on the definition, description, presentation, labelling and the protection of geographical indications of spirit drinks and repealing Council Regulation (EEC) No 1576/89 (OJ L 39, 13.2.2008, p. 16).
(⁶) Council Directive 92/83/EEC of 19 October 1992 on the harmonization of the structures of excise duties on alcohol and alcoholic beverages (OJ L 316, 31.10.1992, p. 21).

Table 2

(referred to in Article 4(1))

Cancellation

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	date Time
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	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 10	n1
	b	Complementary Information	C	— 'R' if Cancellation Reason is 0 — 'O' if Cancellation Reason is 1, 2, 3 or 4 *(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 5(1) and Article 8(2))

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.	date Time
2		**e-AD 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 and then incremented by 1 upon each change of destination.	n..2
	b	ARC	R		Provide the ARC of the e-AD 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' should be less or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 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: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1

A	B	C	D	E	F	G
	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 should 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
	g	Transport Mode Code	C	'R' when the Transport Mode changes following the change of destination 'R' if Guarantor Type Code is given and is 'No guarantee is provided according to Article 18.4(b) of 2008/118/EC' 'O' otherwise	Provide the mode of transport using the codes in Code list 7 of Annex II. 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 18(4)(b) of 2008/118/EC' the Transport Mode Code must be 'Sea Transport' or 'Fixed transport installations'.	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: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC), 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC), 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),	n1

A	B	C	D	E	F	G
					4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),	
					6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC).	
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 and 4 — 'O' for Destination Type Code 6 *(See Destination Type Codes in box 3a)*	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee, — 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
	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 — This data element does not apply for Destination Type Code 1, 2, 3 and 4 *(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(5) of Directive 2008/118/EC	an..17

A	B	C	D	E	F	G
5		**TRADER Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2 and 3 *(See Destination Type Codes in box 3a)*	Provide the actual place of delivery of the excise goods. For Destination Type Code 2, the data group: — 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, — does not apply for the draft change of destination.	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 *(See Destination Type Codes in box 3a)*	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 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 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 3a)*		an..182
	c	Street Name	C	For box 5c, 5e and 5f: — 'R' for Destination Type Code 2, 3 and 4 — 'O' for Destination Type Code 1 *(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

A	B	C	D	E	F	G
6		**OFFICE Place of Delivery — Customs**	C	'R' in case of export (Destination Type Code 6) *(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 161(5) of Regulation (EEC) No 2913/92. See Code list 5 of Annex II. Enter a code of a customs office that exists in the customs office list with export role.	an8
7		**MOVEMENT GUARANTEE**	O			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 6 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 18(4)(b) of 2008/118/EC' 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: 2, 3, 12, 13, 23, 24, 34, 123, 124, 134, 234 or 1234 *(See Guarantor Type Code in Code list 6 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

A	B	C	D	E	F	G
	c	Trader Name	C	For 7c, 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
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

A	B	C	D	E	F	G
9		**TRADER New Transporter**	O	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
	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 8 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

A	B	C	D	E	F	G
	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

Table 4

(referred to in the second subparagraph of Article 5(3), Article 5(6) and in point (b) of Article 6(2))

Notification of change of destination/Notification of splitting

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: 1 = Change of destination 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	date Time

A	B	C	D	E	F	G
	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 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 Set to 1 at initial validation of the e-AD 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* 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 6(1) and Article 8(2))

Splitting operation

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. See Code list 2 of Annex II.	an21
2		**MSA of Splitting**	R			

A	B	C	D	E	F	G
	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 or equal to 24. Indication for 'D' should be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 13 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: 1 = Consignor, 2 = Consignee, 3 = Owner of goods, 4 = Other.	n1
3.1		**CHANGED Destination**	R			
	a	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 17(1)(a) of Directive 2008/118/EC), 2 = Registered consignee (point (ii) of Article 17(1)(a) of Directive 2008/118/EC), 3 = Temporary registered consignee (point (ii) of Article 17(1)(a) and Article 19(3) of Directive 2008/118/EC),	n1

A	B	C	D	E	F	G
					4 = Direct delivery (Article 17(2) of Directive 2008/118/EC),	
					6 = Export (point (iii) of Article 17(1)(a) of Directive 2008/118/EC),	
					8 = Unknown destination (consignee unknown; Article 22 of Directive 2008/118/EC).	
3.2		**TRADER New Consignee**	C	'O' if the Destination Type Code is other than 8 *(See Destination Type Codes in box 3.1a)*	For Destination Type Code: 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 — 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 8 *(See Destination Type Codes in box 3.1a)*	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee, — 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
	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
	h	EORI Number	C	— 'O' for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2,3, 4 and 8 *(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(5) of Directive 2008/118/EC	an..17
3.3		**TRADER Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2 and 3 *(See Destination Type Codes in box 3.1a)*		
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2 and 3 *(See Destination Type Codes in box 3.1a)*	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 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 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 3.1a)*		an..182

A	B	C	D	E	F	G
	c	Street Name	C	For box 3.3*c*, 3.3*e* and 3.3*f*: — 'R' for Destination Type Code 2, 3 and 4 — 'O' for Destination Type Code 1 *(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) *(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 Article 161(5) of Regulation (EEC) No 2913/92. See Code list 5 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 3*c* 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 8 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

A	B	C	D	E	F	G
	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 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 11 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 11 and 12 of Annex II). For a movement to a registered consignee referred to in Article 19(3) of Directive 2008/118/EC, the quantity shall not exceed the quantity which he is authorised to receive. For a movement to an exempted organisation referred to in Article 12 of Directive 2008/118/EC, the quantity shall not exceed the quantity registered in the excise duty exemption certificate. The value of this data element must be greater than zero	n..15,3
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging). The value of this data element must be greater than zero The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	f	Net Weight	R		Provide the weight of the excise goods without packaging. The value of this data element must be greater than zero The Gross Weight must be equal to or higher than Net Weight.	n..15,2
	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 in Annex II to define the language used in this data group.	a2

A	B	C	D	E	F	G
	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
	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 11 in the table in Annex II. 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 9 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 9 of Annex II.	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

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

▼ **M4**

Table 6

(referred to in Article 7 and Article 8(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.	date Time
2		**EXCISE MOVEMENT e-AD**	R			
	a	ARC	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD. Set to 1 at initial validation of the e-AD and then incremented by 1 upon each change of destination	n..2

A	B	C	D	E	F	G
3		**TRADER Consignee**	C	'R', except where Message Type data element in the corresponding electronic administrative document is set to '2 — Submission for export with local clearance'		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3 and 4 — 'O' for Destination Type Code 6 — Does not apply for Destination Type Code 5 *(See Destination Type Codes in box 1a of Table 1)*	For Destination Type Code: — 1, 2, 3 and 4: provide a valid SEED registration number of the authorised warehousekeeper or registered consignee, — 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
	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 — This data element does not apply for Destination Type Code 1, 2, 3, 4, 5 and 8 *(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(5) of Directive 2008/118/EC	an..17

A	B	C	D	E	F	G
4		**TRADER Place of Delivery**	C	— 'R' for Destination Type Code 1 and 4 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1a of Table 1)*	Provide the actual place of delivery of the excise goods.	
	a	Trader Identification	C	— 'R' for Destination Type Code 1 — 'O' for Destination Type Code 2, 3 and 5 *(See Destination Type Codes in box 1a of Table 1)*	For Destination Type Code: — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3 and 5: provide the VAT identification number or any other identifier.	an..16
	b	Trader Name	C	— 'R' for Destination Type Code 1, 2, 3 and 5 — 'O' for Destination Type Code 4 *(See Destination Type Codes in box 1a of Table 1)*		an..182
	c	Street Name	C	For box 4c, 4e and 4f: — 'R' for Destination Type Code 2, 3, 4 and 5 — 'O' for Destination Type Code 1 *(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 and 5 *(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 5 of Annex II.	an8
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 Article 20(2) of Directive 2008/118/EC.	Date
	b	Global Conclusion of Receipt	R		The possible values are: 1 = Receipt accepted and satisfactory, 2 = Receipt accepted although unsatisfactory, 3 = Receipt refused, 4 = Receipt partially refused, 21 = Exit accepted and satisfactory, 22 = Exit accepted although unsatisfactory, 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 *(See box 6b)*		**999X**
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD (box 17a of Table 1) related to the same excise product as in the associated e-AD for which one of the codes other than 1 and 21 is applicable. 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: S = Shortage, 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 11 and 12) 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 11 of Annex II.	an4
	e	Refused Quantity	C	'R' if the Global Conclusion of Receipt code is 4 *(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 11 and 12 of Annex II). 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 *(See box 6b)*		**9X**
	a	Unsatisfactory Reason	R		Possible values are: 0 = Other, 1 = Excess, 2 = Shortage, 3 = Goods damaged, 4 = Broken seal, 5 = Reported by ECS, 7 = Quantity higher than the one on the temporary authorisation.	n1
	b	Complementary Information	C	— 'R' if Unsatisfactory Reason Code is 0 — 'O' if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 *(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

▼B

ANNEX II

(referred to in Article 2)

Lists of codes

1. LANGUAGE CODES

These codes are extracted from the standard ISO 639.1 (Alpha-2 codes); in addition, two out-of-standard codes have been added to be used in conjunction with a Latin character version of languages using a non-Latin character set, i.e.:

— bt — Bulgarian (Latin character)

— gr — Greek (Latin character)

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	Gaelic
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

▼M2 (before "hr — Croatian")

▼B (before "cs — Czech")

▼**B**

2. ADMINISTRATIVE REFERENCE CODE

Field	Content	Field type	Examples
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD was initially submitted	Alphabetic 2	ES
3	Nationally assigned, unique code	►**M3** Alpha-numeric 16 (digits and capital letters) ◄	7R19YTE17UIC8J45
4	Check digit	Numeric 1	9

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

►**M1** Field 2 is taken from the list <MEMBER STATES> (code list 3) ◄

Field 3 must 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 the check digit for the whole ARC that will help detect an error when keying the ARC.

3. MEMBER STATES

Must be identical to the codes of the standard ISO Alpha 2 code ([1]) (ISO 3166), limited to the Member States, except:

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

— For the United Kingdom, where GB instead of UK must be used.

4. COUNTRY CODES

Use the codes of the standard ISO Alpha 2 code (ISO 3166).

▼**M1**

5. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Country Code of the Member State (taken from Code list 4) followed by a 6-digit alphanumeric national number, example IT0830AB.

([1]) UN/ECE Trade Facilitation Recommendation No 3, third edition, adopted by the Working Party on Facilitation of International Trade Procedures, Geneva, January 1996, *ECE/TRADE/201*.

▼**B**

6. GUARANTOR TYPE CODE

Code	Description
1	Consignor
2	Transporter
3	Owner of the Excise products
4	Consignee

▼**M3**

5	No guarantee is provided according to Article 18(4)(b) of Directive 2008/118/EC

▼**B**

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

7. 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

▼**B**

8. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor

▼**M1**

5	Fixed transport installation

▼**B**

9. PACKAGING CODES

Use the codes of Annex 38, box 31 of Regulation (EEC) No 2454/93

10. 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

11. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	►**M4** 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	►**M4** Cigars and cigarillos, as defined in Article 4 of Directive 2011/64/EU ◄	N	N	N
T400	T	1	►**M4** 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	►**M4** 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

▼__B__

EPC	CAT	UNIT	Description	A	P	D
B000	B	3	Beer, as defined in Article 2 of Directive 92/83/EEC	Y	Y	N
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 indent 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
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
E410	E	2	Leaded petrol falling within CN codes 2710 11 31, 2710 11 51 and 2710 11 59 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y

▼**B**

EPC	CAT	UNIT	Description	A	P	D
E420	E	2	Unleaded petrol falling within CN codes 2710 11 31, 2710 11 41, 2710 11 45 and 2710 11 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E430	E	2	Gasoil, unmarked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E440	E	2	Gasoil, marked falling within CN codes 2710 19 41 to 2710 19 49 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E450	E	2	Kerosene, unmarked falling within CN codes 2710 19 21 and 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 21 and 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 61 to 2710 19 69 (Article 20(1)(c) of Directive 2003/96/EC)	N	N	N
E480	E	2	Products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 in bulk commercial movements (Article 20(1)(c) of Directive 2003/96/EC)	N	N	Y
E490	E	2	Products falling within CN codes 2710 11 to 2710 19 69, not specified above, except products falling within CN codes 2710 11 21, 2710 11 25, 2710 19 29 other than in bulk commercial movements (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

▼__B__

EPC	CAT	UNIT	Description	A	P	D
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 volume 96,5 % or more of esters (FAMAE) falling within CN code 3824 90 99 (Article 20(1)(h) of Directive 2003/96/EC)	N	N	Y
E920	E	2	Products falling within CN code 3824 90 99, if these are intended for use as heating fuel or motor fuel — others than Fatty-acid mono-alkyl esters, containing by volume 96,5 % or more of esters (FAMAE) (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

▼__M1__ (row E930)

▼__B__

►__M4__ ([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]) OJ L 283, 31.10.2003, p. 51.

Note: 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)

Legend of columns:

EPC Excise Product Code

CAT Excise product category

UNIT Unit of measurement (from the list 12)

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)

12. 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

▼**M5**

13. 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 the customs territory of the Union.