

Fallback report of receipt/report of export on movements of excise goods under suspension of excise duty**Completion instructions for Customs form No. 775e_1.4.2010 (updated on 4 May 2011)**

The form No. 775e can be used when reverting to the fallback procedure in following situations:

- The EMCS system was unavailable in the country of dispatch when the goods were dispatched and it is still unavailable when the report of receipt is established in Finland
- the consignee cannot lodge an electronic report of receipt in Finland within five working days after receiving the products because the system is not working

Prior to reverting to the fallback procedure, the consignee can contact the EMCS group of Customs to check whether the EMCS is unavailable and the fallback procedure can be used. Outside office hours, the Electronic Service Centre of Customs can be contacted.

Using the form no. 775e is not mandatory; customers themselves can create fallback reports of receipt. The fallback report must contain the same data as the report of receipt and have a certificate indicating that the movement has ended. The data fields must be identified using the same numbers and letters as in the form No. 775e.

The form No. 775s or another fallback report of receipt will be sent to the EMCS group of Customs by e-mail.

When the fallback report of receipt has been sent to Customs, the consignee also has to lodge an electronic report of receipt in EMCS when:

- the EMCS system of the country of dispatch has become available again and the consignor has created an e-AD.
- the EMCS system in Finland has become available again and the consignee receives the e-AD to the EMCS system. The consignee will receive a notification of the received e-AD to his or her e-mail address.

These completion instructions are based on the provisions of Commission Regulation (EC) No. 684/2009 on submitting a report of receipt/report of export. The report of receipt/report of export and the completion instructions have the same numbers, letters and headings.

EMCS Group

Tel. 020 690 609 (Mon–Fri, 9 a.m.–3 p.m.)

emcs@tulli.fi

Electronic Service Centre

- questions about fallback procedures outside office hours

Tel. 020 690 617 (Mon–Sun, 24 h/7)

Report of Receipt / 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			
2	a	ARC	R		Provide the ARC of e-AD (See Annex I, page 2)	an21
2	b	Sequence Number	R		Provide the Sequence Number of the e-AD	n..5
3		TRADER Consignee	R			
3	a	Trader Identification	C	<ul style="list-style-type: none"> - "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 Annex I page 2)	For Destination Type Code: <ul style="list-style-type: none"> - 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
3	b	Trader Name	R			an..182
3	c	Street Name	R			an..65
3	d	Street Number	O			an..11
3	e	Postcode	R			an..10
3	f	City	R			an..50
3	g	NAD_LNG	R		Provide the language code presented in Annex II, page 1. Code list 1 to define the language used in this data group	a2
4		TRADER Place of Delivery	C	<ul style="list-style-type: none"> - "R" for Destination Type Code 1 and 4 - "O" for Destination Type Code 2, 3 and 5 (See Destination Type Codes in Annex I page 2)	Provide the actual place of delivery of the excise goods	
4	a	Trader Identification	C	<ul style="list-style-type: none"> - "R" for Destination Type Code 1 - "O" for Destination Type Code 2, 3 and 	For Destination Type Code: <ul style="list-style-type: none"> - 1: provide a valid SEED registration number of the tax 	an..16

A	B	C	D	E	F	G
				5 (See Annex I, page 2)	warehouse of destination - 2, 3 and 5: provide the VAT identification number or any other identifier	
4	b	Trader Name	C	- "R" for Destination Type Code 1, 2, 3 and 5 - "O" for Destination Type Code 4 (See Annex I, page 2)		an..182
4	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 Annex I, page 2)		an..65
4	d	Street Number	O			an..11
4	e	Postcode	C			an..10
4	f	City	C			an..50
4	g	NAD_LNG	C	"R" if corresponding text field is used	Provide the language code presented in Annex II, page1 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 and 8 (See Annex I, page 2)		
5	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 Annex II, page 2)	an8
6		REPORT of Receipt / Export	R			
6	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
6	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
6	c	Complementary Information	O		Provide any additional information concerning the receipt of the excise goods	an..350
6	d	Complementary Information_LNG	C	- "R" if corresponding text field is used	Provide any language code presented in Annex II page1 to define the language used in this data group	a2

A	B	C	D	E	F	G
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
7	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 excise product for which one of the codes other than 1 and 21 applicable.	n...3
7	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
7	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 Annex II, tables 11 and 12, pages 3-4)	n..15,3
7	d	Excise Product Code	R		Provide the applicable excise product code (see Annex II, tables 11, page 3)	an4
7	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 Annex II, tables 11 and 12, pages 3-4)	n..15,3
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
7.1	a	Unsatisfactory Reason	R		Possible values are 0 = Other 1 = Excess 2 = Shortage 3 = Goods damaged 4 = Broken seal 5 = Reported by ECS (Export Control System) 6 = one or more body records with incorrect values	n1
7.1	b	Complementary Information	C	- "R" if Unsatisfactory Reason Code is 0 - "O" if Unsatisfactory Reason Code is 3, 4 or 5 (see box 7.1a)	Provide any additional information concerning the receipt of the excise goods	an..350
7.1	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

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
 - 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:
 - o a alphabetic
 - o n numeric
 - o 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

TRANSPORT MODE CODE

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)
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)

17a BODY RECORD UNIQUE REFERENCE

Provide a unique sequential number, starting with 1

LIST OF CODES

(referred to in Article 2)

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)

bg	Bulgarian
bt	Bulgarian (Latin character)
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

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	Alphanumeric 16	7RI9YTE17UIC8J45
4	Check digit	Numeric 1	9

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

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).

5. CUSTOMS OFFICE REFERENCE NUMBER (COR)

The COR is composed of an identifier of the Member State (see Code list 3) followed by a 6-digit alphanumeric national number, example IT0830AB.

11. EXCISE PRODUCT

EPC	CAT	UNIT	Description	A	P	D
T200	T	4	Cigarettes, as defined in Articles 4(1) and 7(2) of Council Directive 95/59/EC ⁽¹⁾	N	N	N
T300	T	4	Cigars and cigarillos, as defined in Articles 3 and 7(1) of Directive 95/59/EC	N	N	N
T400	T	1	Fine-cut tobacco for the rolling of cigarettes, as defined in Article 6 of Directive 95/59/EC	N	N	N
Y500	T	1	Other smoking tobacco, as defined in accordance with Articles 5 and 7(2) of Directive 95/59/EC	N	N	N
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
1000	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
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	2	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	Y
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	Y

EPC	CAT	UNIT	Description	A	P	D
E600	E	1	Saturated acyclic hydrocarbons falling within CN code 2901 10 (Article 20(1)(e) of Directive 2003/96/EC)	N	N	Y
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 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

(1) OJ L 291, 6.12.1995, p. 40.

(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	1000 items