

Fallback Accompanying Document for movements of excise goods under suspension of excise duty**Completion instructions for Customs form No. 779e_1.1.2011**

When the Finnish EMCS system is not available, authorised warehouse keepers and registered consignors can use a fallback procedure when they start the movement of excise goods under suspension of excised duty. Customs form No. 779e can then be used instead of the electronic administrative document (e-AD).

The use of Customs form No. 779e is not compulsory; instead, the party moving the goods can draft a document containing the same data as the electronic administrative document. The data sets must be entered with the same numbers and letters as in form No. 779e. Form No. 779e or similar document must accompany the products. Authorised warehouse keepers and registered consignors are to keep a copy of the completed form No. 779e or of the similar document in their records.

Before applying the fallback procedure, the authorised warehouse keeper or the registered consignor is to notify Customs of the use of the fallback procedure. Primarily, the notification should be made to the EMCS Group of Customs by e-mail. The notification can also be made by phone, during office hours to the EMCS Group and outside office hours to the Electronic Customs Clearance Centre (SÄKE). Also, an explanation for why the EMCS system is not available must be submitted to the EMCS Group of Customs, if the non-availability is due to the consignor. Outside office hours, the explanation can also be submitted to the Electronic Customs Clearance Centre.

The notification of the use of the fallback procedure has to contain the following data: the starting time of the movement, the name of the company using the fallback procedure as well as the consignor's reference number for the Fallback Accompanying Document (a unique serial number given to the e-AD by the consignor to identify the consignment in the consignor's records). If a copy of the Fallback Accompanying Document is sent to the EMCS Group, no other separate notification of starting the fallback procedure is required. **When goods are exported to countries outside the Union, a copy of the fallback accompanying document must always be sent to the Electronic Customs Clearance Centre.** When the EMCS system is unavailable for a reason other than due to the consignor, traders are advised to check from Customs how long the non-availability is expected to last.

EMCS Group

Tel. 020 690 609 (weekdays 9 am to 3 pm)

emcs@tulli.fi

Electronic Customs Clearance Centre (SÄKE)

Tel. 020 690 617 (Mon–Sun 24h/7)

sahkoinen.tullaus@tulli.fi

Fax 020 391 115

NB! When the EMCS system is available again, an e-AD is to be submitted of the movement by entering the data in the fallback accompanying document into the EMCS system.

These completion instructions are based on the provisions of Commission Regulation (EC) No 684/2009 on creating an electronic administrative document. The fallback accompanying document and the completion instructions have the same numbers, letters and headings.

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
1		e-AD Header	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) 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)	n1
	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 digits number. (Examples: H12, or D04). Indication for 'H' should be less or equal to 24. Indication for 'D' should be less or equal to 92	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 Annex II, Code list 2	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	dateTime
	f	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon	Set to 1 at initial validation and then incremented by 1 in each e-AD generated by the competent authorities of the Member	n..5

A	B	C	D	E	F	G
				validation of the draft e-AD and for each change of destination	State of dispatch upon each change of destination	
	g	Date and Time of Update Validation	C	Date and Time of validation of the Change of destination message in Table 3, to be provided by the competent authorities of the Member State of dispatch in case of change of destination	The addressed time is local time	dateTime
2		TRADER Consignor	R			
	a	Trader Excise Number	R		Provide a valid SEED registration number of the authorised 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 Annex II, Code list 1 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
	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	O		Provide the language code presented in Annex II, Code list 1 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 of import. See Annex II Code list 5	an8

A	B	C	D	E	F	G
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	R	- "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
	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 Annex II, Code list 1 to define the language used in this data group	a2
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 Annex II, Code list 3	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 of 10 January 1996 on the excise duty exemption certificate (2)		an..255
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	
	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)	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

A	B	C	D	E	F	G
	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 7 c, 7 e and 7 f: - "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 Annex II, Code list 1 to define the language used in this data group	a2
8		OFFICE Place of Delivery — Customs	C	"R" in case of export (Destination Type Code 6) (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 in accordance with Article 161(5) of Council Regulation (EEC) No 2913/92 (3). See Annex II, Code list 5	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 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

A	B	C	D	E	F	G
	f	Time of Dispatch	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
	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 Annex II, Code list 5	an8
11		MOVEMENT GUARANTEE	R			
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using Guarantor Type Code in Annex II, Code list 6	n..4
12		TRADER Guarantor In transports departing from Finland, the consignor is always the movement 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 Annex II, Code list 6)	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..35
	c	Trader Name	C	For 12 c, 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

A	B	C	D	E	F	G
	g	City	C			an..50
	h	NAD_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
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 Annex II, Code list 7	n..2
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			an..35
	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 Annex II, Code list 1 to define the language used in this data group	a2
15		TRADER First Transporter	R		Identification of the person carrying out the first transport	
	a	VAT Number	O			an..35
	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 Annex II, Code list 1 to define the language used in this data group	a2
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 Annex II Code list 8	n..2
	b	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	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 these 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 Annex II, Code list 1 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 Annex II, Code list 1 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
	b	Excise Product Code	R		Provide the applicable excise product code, see Annex II, Code list 11	an4
	c	CN Code	R		Provide the CN Code applicable at the date of dispatch	n8
	d	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Annex II, tables 11 and 12) 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	n..15,3
	e	Gross Weight	R		Provide the gross weight of the consignment (the excise goods with packaging)	n..15,2
	f	Net Weight (kg)	R		Provide the weight of the excise goods without packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes)	n..15,2
	g	Alcoholic strength	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 Annex II, Code list 11	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 Annex II, Code list 11	n..5,2

A	B	C	D	E	F	G
	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 Annex II, Code list 1 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: <ol style="list-style-type: none"> 1) in the case of certain wines, relating to the protected designation of origin or geographical indication, in accordance with the relevant Community legislation 2) in the case of certain spirits drinks, relating to the place of production in accordance with the relevant Community legislation 3) for beer brewed by an independent small brewery, as defined in Council Directive 92/83/EEC (4), 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 Council 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' 	an..350
	m	Designation of Origin_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
	n	Size of Producer	O		For beer or spirits, for which certification is given in the field 17I (Designation of origin), provide the annual production of the previous year in hectolitres of beer or in hectolitres pure alcohol respectively	n..15
	o	Density	C	"R" if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with the table in Annex II, Code list 11	n..5,2
	p	Commercial Description	R		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 Annex II, Code list 1 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

A	B	C	D	E	F	G
	s	Brand Name of Products_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
17.1		PACKAGE	R			99X
	a	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Annex II, Code list 9	a2
	b	Number of Packages	C	"R" if marked 'Countable'	Provide the number of packages if the packages are countable in accordance with Annex II, Code list 9	n..15
	c	Identity of Commercial Seal	D	"R" if commercial seals are used	Provide the identification of the commercial seals, if used to seal the packages	an..35
	d	Seal Information	O		Merkitään mahdolliset lisätiedot sineteistä (esim. käytettyjen sinettien tyyppi)	an..350
	e	Seal Information_LNG	C	"R" if corresponding text field is used	Provide any additional information concerning these commercial seals (e.g. type of seals used)	a2
17.2		WINE PRODUCT	D	"R", for wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007 (6)		
	a	Category of Wine Product	R		For wine products included in Part XII of Annex I to Regulation (EC) No 1234/2007, 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 Annex IX to Regulation (EC) No 479/2008	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 Annex II, Code list 4	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 Annex II, Code list 1 to define the language used in this data group	a2
17.2.1		WINE OPERATION Code	D	"R" for wine products in bulk (nominal volume of more than 60 litres)		99X
	a	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with list 1.4. b) in point B of Annex VI to	n..2

A	B	C	D	E	F	G
					Commission Regulation (EC) No 436/2009 (7)	
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 171	an..350
	b	Short Description of Document_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
	c	Reference of Document	C	"R", unless data field 18c 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 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

CN Code: Combined Nomenclature Code.

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.

6. GUARANTOR TYPE CODE

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

8. TRANSPORT UNIT CODE

Code	Description
1	Container
2	Vehicle
3	Trailer
4	Tractor

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. VALMISTEVERON ALAINEN TUOTE

EPC	CAT	UNIT	Kuvaus	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
T500	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
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 spirituuous 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 spirituuous 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	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

EPC	CAT	UNIT	Kuvaus	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	N
E700	E	2	Cyclic hydrocarbons falling within CN codes 2902 20, 2902 30, 2902 41, 2902 42, 2902 43 and 2902 44 (Article 20(1)(f) of Directive 2003/96/EC)	N	N	Y
E800	E	2	Products falling within CN code 2905 11 00 (methanol (methyl alcohol)), which are not of synthetic origin, if these are intended for use as heating fuel or motor fuel (Article 20(1)(g) of Directive 2003/96/EC)	N	N	Y
E910	E	2	Fatty-acid mono-alkyl esters, containing by 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