

Fallback Change of Destination form for movements of excise goods under suspension of excise duty**Completion instructions - Customs form 780e_1.1.2011 (updated on 5 May 2011)**

When the Finnish EMCS system is unavailable, the consignor may revert to the fallback procedure for submitting a Change of Destination to the consignee and the carrier. Instead of entering the change into the EMCS, traders may use form 780e during the non-availability.

The use of form 780e is not mandatory. Instead, the consignor can draw up a document containing the same details as the Change of Destination message. The data fields must be identified using the same numbers and letters as in form 780e. The fallback procedure form for a Change of Destination must be submitted to the new consignee and carrier. A copy of the document must be kept in the authorised warehouse keeper's or the registered consignor's records.

Prior to reverting to the fallback procedure, the consignor can, if necessary, contact the EMCS group of Customs to check whether the EMCS is unavailable and whether the fallback procedure can be used and how long the interruption is estimated to last. Outside office hours, the Electronic Service Centre of Customs can be contacted.

Before changing the destination, the authorised warehouse keeper or the registered consignor has to **notify the EMCS Group of the change of destination and of reverting to the fallback procedure**. Also, an explanation for why the EMCS is not available must be submitted to the EMCS Group of Customs, if the non-availability is due to the consignor. **The notification shall be sent to the EMCS Group by e-mail. A copy of the fallback procedure document must also be sent to the EMCS Group by e-mail.**

EMCS Group

Tel. 020 690 609 (Mon–Fri 9 am to 3 pm)

emcs@tulli.fi

Electronic Service Centre

- questions about the fallback procedure outside office hours

Tel. 020 690 617 (Mon-Sun, 24h/7)

Please note! Once the EMCS is available again, the consignor must enter the details of the Fallback Change of Destination form into the EMCS.

These completion rules are based on the provisions of Commission Regulation (EC) No. 684/2009 on the Change of Destination message. The numbers, letters and headers of the fields of the completion instructions match those on the Notification of Change of Destination.

Referred to in Article 5(1) and 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	DateTime
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..5
	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 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
	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
	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 has changes following the change of destination	The date of the document shown in box 2e	Date
	g	Transport Mode Code	D	'R' when the Transport Mode changes following the change of destination	Provide the mode of transport using the codes in Annex II, Code list 7	n..2

A	B	C	D	E	F	G
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) 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)	n1
4		TRADER New Consignee	D	'R' when the consignee changes		
	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 (See Destination Type Codes in box 3a)	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
	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
5		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 and 3 (See Destination Type Codes in box 3a)	Provide the actual place of delivery of the excise goods	
	a	Trader Identification	C	<ul style="list-style-type: none"> - "R" for Destination Type Code 1 - "O" for Destination Type Code 2 and 3 (See Destination Type Codes in box 3a)	<ul style="list-style-type: none"> - 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

A	B	C	D	E	F	G
	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:		an..65
	d	Street Number	O	- "R" for Destination Type Code 2, 3 and 4		an..11
	e	Postcode	C	- "O" for Destination Type Code 1		an..10
	f	City	C	(See Destination Type Codes in box 3a)		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
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 Annex II, Code list 5	an8
7		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..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
8		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	Identification of the new person carrying out the transport	
	a	VAT Number	O			an..35
	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 Annex II, Code list 1 to define the language used in this data group	a2
9		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 Annex II Code list 8	n..2
	b	Identity of Transport Units	R		Enter the registration number of the transport unit(s)	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 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	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_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** 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** column B provides the alphabetic code (letter) attributed to each data element in a data (sub)group;
- c) **column C** column C identifies the data (sub)group or data element;
- d) **column 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),** (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** 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** provide
- 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.

LISTS 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 (ARC)

Field	Content	Field type	Examples
1	Year	Numeric 2	05
2	Identifier of the MS where the e-AD was initially submitted	Alphabetic	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. PACKAING 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	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
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 spirituou 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 spirituou 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	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	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 20° C)
4	1000 items