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From: Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director

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To: Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union

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Subject: ANNEX to the COMMISSION DELEGATED REGULATION amending Delegated Regulation (EU) 2022/1636 as regards the data of the documents exchanged in the context of movement of excise goods

Delegations will find attached document C(2025) 7541 final.

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ANNEX

ANNEX

to the

COMMISSION DELEGATED REGULATION

**amending Delegated Regulation (EU) 2022/1636 as regards the data of the documents
exchanged in the context of movement of excise goods**

ANNEX

'ANNEX I

Messages used for the purpose of movements of excise goods under suspension of excise duty or previously released for consumption in the territory of one Member State and moved to the territory of another Member State to be delivered there for commercial purposes

EXPLANATORY NOTES

1. The data elements of the electronic messages¹ exchanged in accordance with Articles 20 to 25 and Articles 36 and 37 of Directive (EU) 2020/262 shall be structured in data groups and, where applicable, data subgroups as set out in Tables 1 to 9 of this Annex. The columns of Tables 1 to 9 shall contain the following information:
 - (a) column A: 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: the alphabetic code (letter) attributed to each data element in a data (sub)group;
 - (c) column C: an identification of the data (sub)group or data element;
 - (d) column D: a value for each data (sub)group or data element indicating whether the insertion of the corresponding data is:
 - (i) required ('R'), meaning that the data must be provided. When a data (sub)group is optional ('O') or conditional ('C'), data elements within that group can still be 'R' 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;
 - (ii) optional ('O'), 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;
 - (iii) conditional ('C'), 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;

¹ Where, in accordance with Article 9 of this Regulation, certain requirements of this Annex apply to the fallback documents referred to in Articles 26, 27, 38 and 37 of Directive (EU) 2020/262, the explanatory notes shall apply *mutatis mutandis* to those documents.

- (iv) dependent ('D'), 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:
 - (i) 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);
 - (ii) 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 'a' for alphabetic, 'n' for numeric and 'an' for 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.

- (iii) 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 9:

- (a) 'e-AD': electronic administrative document;
- (b) 'e-SAD': electronic simplified administrative document;
- (c) 'ARC': administrative reference code;
- (d) 'SEED': the System for Exchange of Excise Data referred to in Article 19(1) of Council Regulation (EU) No 389/2012²;
- (e) 'EORI Number': Economic Operators Registration and Identification Number;
- (f) 'CN Code': Combined Nomenclature Code;

² Council Regulation (EU) No 389/2012 of 2 May 2012 on administrative cooperation in the field of excise duties and repealing Regulation (EC) No 2073/2004 (OJ L 121, 8.5.2012, p. 1, ELI: <http://data.europa.eu/eli/reg/2012/389/oj>).

(g) 'MRN': Master Reference Number;

Table 1

(referred to in Articles 3 and 4 and in Article 9(1))

Draft electronic (simplified) administrative document and electronic (simplified) administrative document

A	B	C	D	E	F	G
		<i>ATTRIBUTE</i>	R			
	<i>a</i>	Submission Message Type	R		<p>The possible values are:</p> <p>1 = Standard submission,</p> <p>2 = (reserved),</p> <p>3 = Submission for Duty Paid (to be used for movements of goods already released for consumption).</p> <p>The Submission Message Type must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the fallback document referred to in Article 9(1).</p>	n1
	<i>b</i>	Deferred Submission Flag	D	‘R’ for submission of an e-AD/e-SAD for a movement that has begun under cover of the fallback document referred to in Article 9(1).	<p>Possible values:</p> <p>0 = false,</p> <p>1 = true.</p> <p>The value is ‘false’ by default.</p> <p>This data element must not occur in the e-AD/e-SAD to which an ARC has been assigned, nor in the</p>	n1

					fallback document referred to in Article 9(1).	
<i>I</i>		<i>EXCISE MOVEMENT</i>	R			
	<i>a</i>	Destination Type Code	R		<p>Provide the destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (Article 16(1), point (a)(i), of Directive (EU) 2020/262),</p> <p>2 = Registered consignee (Article 16(1), point (a)(ii), of Directive (EU) 2020/262),</p> <p>3 = Temporary registered consignee Article 16(1), point (a)(ii), and Article 18(3) of Directive (EU) 2020/262),</p> <p>4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),</p> <p>5 = Exempted consignee (Article 16(1), point (a)(iv), of Directive (EU) 2020/262),</p> <p>6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>7 = (reserved),</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262),</p> <p>9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262),</p>	n..2

					<p>10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262),</p> <p>11 = Destination-Return to the place of dispatch of the Consignor (Article 36(5) of Directive (EU) 2020/262).</p>	
	<i>b</i>	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’ shall be less or equal to 24. Indication for ‘D’ shall be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code List 12 of Annex II.	an3
	<i>c</i>	Transport Arrangement	R		<p>Identify the person responsible for arranging the first transport using one of the following values:</p> <p>1 = Consignor,</p> <p>2 = Consignee,</p> <p>3 = Owner of goods,</p> <p>4 = Other.</p>	n1
	<i>d</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD	See Code list 2 of Annex II.	an21
	<i>e</i>	Date and Time of Validation of e-	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft	The addressed time is local time.	dateTime

		AD/e-SAD		e-AD/e-SAD		
	<i>f</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of dispatch upon validation of the draft e-AD/e-SAD and for each change of destination	Set to 1 at initial validation and then incremented by 1 in each e-AD/e-SAD generated by the competent authorities of the Member State of dispatch upon each change of destination.	n..2
	<i>g</i>	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.	dateTime
2		<i>TRADER Consignor</i>	R			
	<i>a</i>	Trader Excise Number	R		Provide a valid SEED registration number of the authorised warehousekeeper, registered consignor, certified consignor or temporary certified consignor.	an13
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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		<i>TRADER Place of</i>	C	‘R’ if Origin Type Code in box 9d is ‘1’ or ‘3’		

		<i>Dispatch</i>				
	<i>a</i>	Tax Warehouse Reference	C	‘R’ if Origin Type Code in box 9d is ‘1’	Provide a valid SEED registration number of the tax warehouse of dispatch.	an13
	<i>b</i>	Trader Name	C	For box 3b, 3c, 3e and 3f: ‘R’ if Origin Type Code in box 9d is ‘3’		an..182
	<i>c</i>	Street Name	C			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	C			an..10
	<i>f</i>	City	C			an..50
	<i>g</i>	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.
4		<i>OFFICE of Dispatch — Import</i>	C	‘R’ if Origin Type Code in box 9d is ‘2’		
	<i>a</i>	Office Reference Number	R		Provide the code of the customs office responsible for release for free circulation. See Code list 4 of Annex II.	an8
5		<i>TRADER Consignee</i>	C	‘R’, except for Destination Type Code 8 (See Destination Type Codes in box 1a)		
	<i>a</i>	Trader Identification	C	‘R’ for Destination Type Code 1, 2, 3, 4, 9, 10 and 11	For Destination Type Code: – 1, 2, 3, 4, 9 and 10: provide a valid SEED	an..16

				<p>‘O’ for Destination Type Code 6</p> <p>This data element does not apply for Destination Type Code 5</p> <p><i>(See Destination Type Codes in box 1a)</i></p>	<p>registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or temporary certified consignee,</p> <ul style="list-style-type: none"> – 6: provide the VAT identification number of the person representing the consignor at the office of export. – 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement. 	
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
	<i>h</i>	EORI Number	C	<ul style="list-style-type: none"> – ‘O’ for Destination Type Code 6 – This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11. <p><i>(See Destination Type Codes in box 1a)</i></p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17

6		<i>TRADER COMPLEMENT Consignee</i>	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 Country Code in Code list 3 of Annex II.	a2
	b	Serial Number of Certificate of Exemption	O		Provide a serial number, if it is mentioned on the excise duty exemption certificate established in Commission Implementing Regulation (EU) No 2022/1637 ³	an..255
7		<i>TRADER Place of Delivery</i>	C	– ‘R’ for Destination Type Code 1, 4, 9 and 10 – ‘O’ for Destination Type Code 2, 3 and 5 – Does not apply otherwise. (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, 9 and 10 – ‘O’ for Destination Type Code 2, 3, and 5	For Destination Type Code: – 1: provide a valid SEED registration number of the	an..16

³ Commission Implementing Regulation (EU) No 2022/1637 of 5 July 2022 laying down the rules for the application of Council Directive (EU) 2020/262 as regards the use of documents in the context of movement of excise goods under a duty suspension arrangement and of movement of excise goods after release for consumption, and establishing the form to be used for the exemption certificate (OJ L 247, 23.9.2022, p. 57, ELI: http://data.europa.eu/eli/reg_impl/2022/1637/oj).

				(See Destination Type Code in box 1a)	tax warehouse of destination, – 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier.	
	<i>b</i>	Trader Name	C	– ‘R’ for Destination Type Code 1, 2, 3, 5, 9 and 10 – ‘O’ for Destination Type Code 4 (See Destination Type Codes in box 1a)		an..182
	<i>c</i>	Street Name	C	For box 7c, 7e and 7f:		an..65
	<i>d</i>	Street Number	O	– ‘R’ for Destination Type Code 2, 3, 4, 5, 9 and 10		an..11
	<i>e</i>	Postcode	C	– ‘O’ for Destination Type Code 1		an..10
	<i>f</i>	City	C	(See Destination Type Codes in box 1a)		an..50
	<i>g</i>	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		<i>OFFICE Place of Delivery — Customs</i>	C	‘R’ in case of export (Destination Type Code 6) (See Destination Type Codes in box 1a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged. See Code list 4 of Annex II.	an8
9		<i>e-AD/e-SAD</i>	R			
	<i>a</i>	Local Reference	R		A unique serial number assigned to the e-AD/e-SAD	an..22

		Number			by the consignor which identifies the consignment in the records of the consignor.	
	<i>b</i>	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 shall be given.	an..35
	<i>c</i>	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
	<i>d</i>	Origin Type Code	R		<p>The possible values for the origin of the movement are:</p> <p>1 = Origin — Tax warehouse (in the situations referred to in Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>2 = Origin — Import (in the situation referred to in Article 16(1), point (b), of Directive (EU) 2020/262),</p> <p>3 = Origin – Duty Paid (in the situation referred to in Article 33(1) of Directive (EU) 2020/262).</p>	n1
	<i>e</i>	Date of Dispatch	R		The date at which the movement begins in accordance with Article 19(1) or Article 33(3) of Directive (EU) 2020/262. This date cannot be later than 7 days after the date of submission of the draft e-AD/e-SAD. The date of dispatch can be a date in the past in the case referred to of Article 26 or Article 38 of Directive (EU) 2020/262.	Date

	<i>f</i>	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 19(1) or Article 33(3) of Directive (EU) 2020/262. The addressed time is local time.	Time
	<i>g</i>	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. See Code list 2 of Annex II.	an..21
<i>9.1</i>		<i>IMPORT CUSTOMS DECLARATION</i>	C	'R' if Origin Type Code in box 9d is '2' (import)		<i>9X</i>
	<i>a</i>	Import Customs Declaration Number	R	The Import Customs Declaration 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 Import Customs Declaration(s) used for the release for free circulation of the goods concerned.	an..21
<i>10</i>		<i>OFFICE Competent Authority at Dispatch</i>	R			
	<i>a</i>	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 4 of Annex II.	an8
<i>11</i>		<i>MOVEMENT GUARANTEE</i>	R			
	<i>a</i>	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of	n..4

					Annex II.	
12		<i>TRADER Guarantor</i>	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 5 of Annex II)	Identify the transporter and/or the owner of the goods if they provide the guarantee.	2X
	<i>a</i>	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
	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 12c, d, f and g: ‘O’ if Trader Excise Number is provided, otherwise ‘R’		an..182
	<i>d</i>	Street Name	C		an..65	
	<i>e</i>	Street Number	O		an..11	
	<i>f</i>	Postcode	C		an..10	
	<i>g</i>	City	C		an..50	
	<i>h</i>	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		<i>TRANSPORT MODE</i>	R			
	<i>a</i>	Transport Mode Code	R		Provide the mode of transport at the time of the start of the movement, using the codes in Code list 6 of Annex II. If Guarantor Type Code is ‘No guarantee is provided	n..2

					according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262', the Transport Mode Code must be 'Fixed transport installation' or 'Sea Transport'.	
	<i>b</i>	Complementary Information	C	'R' if Transport Mode Code is 'Other' Otherwise 'O'	Provide a textual description of the mode of transport.	an..350
	<i>c</i>	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
<i>14</i>		<i>TRADER Transport Arranger</i>	C	'R' to identify the person responsible for arranging the first transport if value in box 1c is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
<i>15</i>		<i>TRADER First Transporter</i>	O	The Member State of dispatch may decide to make this data 'R'	Identify the person carrying out the first transport.	

	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	NAD_LNG	R		Provide language code, see Code list 1 of Annex II to define the language used in this data group.	a2
<i>16</i>		<i>TRANSPORT DETAILS</i>	R			<i>99X</i>
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 13a. See Code list 7 of Annex II.	n..2
	<i>b</i>	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
	<i>c</i>	Identity of Commercial Seal	O		Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal	C	'R' if corresponding text field is used	Provide language code presented in Code list 1 of	a2

		Information_LNG			Annex II to define the language used in this data group.	
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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
<i>17</i>		<i>E-AD/E-SAD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	Body Record Unique Reference	R		Provide a unique sequential number, starting with 1.	n..3
	<i>b</i>	Excise Product Code	R		Provide the applicable Excise Product Code, see Code list 10 of Annex II. If Guarantor Type Code is 'No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262' the Excise Product Code must be that of an energy product. Excise Product Code S600 is applicable only to e-SAD pursuant to Article 27(1), point (a), of Council Directive 92/83/EEC ⁴	an4

⁴ 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, ELI: <http://data.europa.eu/eli/dir/1992/83/oj>).

<i>c</i>	CN Code	R		<p>Provide the CN Code applicable at the date of dispatch.</p> <p>The value of this data element must be greater than zero.</p>	n8
<i>d</i>	Quantity	R		<p>Provide quantity (expressed in the unit of measurement associated with the product code — See Code lists 10 and 11 of Annex II).</p> <p>For a movement to a registered consignee referred to in Article 18(3) and certified consignee referred to in Article 35(8) of Directive (EU) 2020/262, the quantity shall not exceed the quantity which it is authorised to receive.</p> <p>For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate.</p> <p>The value of this data element must be greater than zero.</p>	n..15,3
<i>e</i>	Gross Mass	R		<p>Provide the gross mass of the consignment (the excise goods with packaging).</p> <p>The value of this data element must be greater than zero.</p> <p>The Gross Mass must be equal to or higher than Net Mass.</p>	n..16,6
<i>f</i>	Net Mass	R		<p>Provide the mass of the excise goods without</p>	n..16,6

					<p>packaging (for alcohol and alcoholic beverages, energy products and for all tobacco products except cigarettes).</p> <p>The value of this data element must be greater than zero.</p> <p>The Gross Mass must be equal to or higher than Net Mass.</p>	
	<i>g</i>	Alcoholic strength by Volume in Percentage	C	<p>- 'R' if applicable for the excise good in question</p>	<p>Provide the alcoholic strength (percentage by volume at 20 °C) if applicable in accordance with Code list 10 of Annex II.</p> <p>The value of this data item must be greater than zero.</p> <p>The value of this data item must be greater than 0,5 and less than or equal to 100.</p>	n..5,2
	<i>h</i>	Degree Plato	D	<p>- 'R' if the excise good in question is beer and the Member State of dispatch and/or the Member State of destination tax beer on the basis of degree Plato</p> <p>- 'O' if the excise good in question is beer and neither the Member State of dispatch nor the Member State of destination tax beer on the basis of degree Plato</p> <p>- Does not apply for anything other than beer.</p>	<p>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 10 and 13 of Annex II.</p> <p>In the cases of 'O', it shall be filled in only if there is a possibility of a change of Destination to a Member State that taxes beer to Degree Plato and the value is missing.</p> <p>The value of this data element must be greater than zero.</p>	n..5,2
	<i>i</i>	Fiscal Mark	O		<p>Provide any additional information concerning the fiscal marks required by the Member State of</p>	an..350

					destination.	
<i>j</i>	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
<i>k</i>	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
<i>l</i>	Designation of Origin	O			<p>This box can be used to give certification:</p> <p>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, in accordance with Articles 24 and 31 of Commission Delegated Regulation (EU) No 2018/273⁵, Certification shall be given in the terms mentioned in box 9 of Part I of Annex VII of Delegated Regulation (EU) 2018/273. If the product is a PDO or PGI the terms are followed by the name(s) of the PDO or PGI and its register number(s) as provided for in Article 119(1), point (b), of Regulation (EU) No 1308/2013 of the European Parliament and of the Council⁶.</p>	an..350

⁵ Commission Delegated Regulation (EU) 2018/273 of 11 December 2017 supplementing Regulation (EU) No 1308/2013 of the European Parliament and of the Council as regards the scheme of authorisations for vine plantings, the vineyard register, accompanying documents and certification, the inward and outward register, compulsory declarations, notifications and publication of notified information, and supplementing Regulation (EU) No 1306/2013 of the European Parliament and of the Council as regards the relevant checks and penalties, amending Commission Regulations (EC) No 555/2008, (EC) No 606/2009 and (EC) No 607/2009 and repealing Commission Regulation (EC) No 436/2009 and Commission Delegated Regulation (EU) 2015/560 (OJ L 58, 28.2.2018, p.1, ELI: http://data.europa.eu/eli/reg_del/2018/273/oj).

⁶ 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, ELI: <http://data.europa.eu/eli/reg/2013/1308/oj>).

					2. in the case of certain spirit drinks, for which the marketing is relating to the spirit category or categories, geographical indication (GI) and/or the maturation period/age of the product, in accordance with the relevant Union legislation on spirit drinks (in particular Articles 10 and 13(6), Chapter III and Annex I of Regulation (EU) 2019/787 of the European Parliament and of the Council ⁷) certification shall be given in the following terms: <i>‘It is hereby certified that the product described is marketed and labelled in compliance with Regulation (EU) 2019/787’</i> .	
	<i>m</i>	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
	<i>n</i>	Size of Producer	O		For alcoholic beverages produced by self-certified independent small producers, the annual production quantity in accordance with Article 5(3) of Commission Implementing Regulation 2021/2266 ⁸ shall be provided in case it is intended to claim a reduced excise duty rate in the Member State of destination. The value of this data element shall be greater than	n..15

⁷ Regulation (EU) 2019/787 of the European Parliament and of the Council of 17 April 2019 on the definition, description, presentation and labelling of spirit drinks, the use of the names of spirit drinks in the presentation and labelling of another foodstuff, the protection of geographical indications for spirit drinks, the use of ethyl alcohol and distillates of agricultural origin in alcoholic beverages, and repealing Regulation (EC) No 110/2008 (OJ L 130, 17.5.2019, p. 1, ELI: <http://data.europa.eu/eli/reg/2019/787/oj>).

⁸ Commission Implementing Regulation (EU) 2021/2266 of 17 December 2021 laying down rules for the application of Council Directive 92/83/EEC as regards the certification and self-certification of independent small producers of alcoholic beverages for excise duty purposes (OJ L 455, 20.12.2021, p. 26, ELI: http://data.europa.eu/eli/reg_impl/2021/2266/oj).

					zero.	
<i>o</i>	Density	C	'R' if applicable for the excise good in question		Provide the density at 15 °C, if applicable in accordance with Code list 10 of Annex II. The value of this data element must be greater than zero.	n..5,2
<i>p</i>	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. For any spirit drink, the commercial description shall include its legal name in accordance with Article 10 of Regulation (EU) 2019/787.	an..350
<i>q</i>	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
<i>r</i>	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 need 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
<i>s</i>	Brand Name of	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	a2

		Products_LNG			group.	
	<i>t</i>	Maturation Period or Age of Products	O		For spirit drinks, the maturation period or age must correspond to that indicated in their description, presentation and labelling, as referred to in Article 13(6) of Regulation (EU) 2019/787.	an..350
	<i>u</i>	Maturation Period or Age 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
	<i>v</i>	Independent Small Producers Declaration	O		For alcoholic beverages produced by certified independent small producers, the declaration concerning the type of alcoholic beverage authorised in the certificate in accordance with Article 2 of Commission Implementing Regulation 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination. For alcoholic beverages produced by self-certified independent small producers, the declaration concerning the status of the producer in accordance with Article 4, Article 5(1) and Article 5(2) of Implementing Regulation 2021/2266 shall be added where it is intended to claim a reduced excise duty rate in the Member State of destination.	an..350
	<i>w</i>	Independent Small Producers Declaration_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
<i>17.1</i>		<i>PACKAGE</i>	R			<i>99x</i>
	<i>a</i>	Kind of Packages	R		Provide the kind of package using one of the codes in	an2

		Code			Code list 8 of Annex II.	
	<i>b</i>	Number of Packages	C	‘R’ if marked ‘Countable’	Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. Where the ‘Number of Packages’ is set to ‘0’, then there shall exist at least one PACKAGE with the same ‘Shipping Marks’ and ‘Number of Packages’ with value greater than ‘0’.	n..15
	<i>c</i>	Identity of Commercial Seal	O		Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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
	<i>f</i>	Shipping Marks	C	– ‘R’ if Number of Packages is 0 – ‘O’ Otherwise		an..999
<i>17.2</i>		<i>WINE PRODUCT</i>	D	‘R’ for wine products included in Part XII of Annex I to Regulation (EU) No 1308/2013		
	<i>a</i>	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	n1

					PDO/PGI, 3 = Wine with PDO or PGI, 4 = Imported wine, 5 = Other.	
	<i>b</i>	Wine-Growing Zone Code	O	'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
	<i>c</i>	Third Country of Origin	C	'R' if Category of Wine Product in box 17.2a is '4' (imported wine)	Provide a 'Country Code' as referred in Code list 3 of Annex II other than that of an EU Member State or a territory where Directive (EU) 2020/262 is applicable.	a2
	<i>d</i>	Other Information	O			an..350
	<i>e</i>	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
<i>17.2.1</i>		<i>WINE OPERATION Code</i>	D	'R' for wine products in bulk (nominal volume of more than 60 litres)		99x
	<i>a</i>	Wine Operation Code	R		Provide one or several 'Wine operation Code(s)' in accordance with the list in point 2.1.(e)(ii) of part B of Annex V to Delegated Regulation (EU) No 2018/273.	n..2
<i>18</i>		<i>DOCUMENT Certificate</i>	O			9x
	<i>a</i>	Short Description	C	'R', unless data field 18c or 18e is used	Provide a description of any certificate that relates to the transported goods, for instance certificates related	an..350

		of Document			to the Designation of Origin referred to in box 171.	
<i>b</i>		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
<i>c</i>		Reference of Document	C	'R', unless data field 18a or 18e is used	Provide a reference to any certificate that relates to the transported goods.	an..350
<i>d</i>		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
<i>e</i>		Document Type	C	'R', unless data field 18a or 18c is used	Provide the document type code presented in Code List 15 of Annex II to Commission Implementing Regulation (EU) No 2016/323 ⁹ .	an..4
<i>f</i>		Document Reference	C	'R' if Document Type in box 18e is used		an..35

⁹ Commission Implementing Regulation (EU) 2016/323 of 24 February 2016 laying down detailed rules on cooperation and exchange of information between Member States regarding goods under excise duty suspension pursuant to Council Regulation (EU) No 389/2012 (OJ L 66, 11.3.2016, p. 1, ELI: http://data.europa.eu/eli/reg_impl/2016/323/oj).

Table 2

(referred to in Article 5)

Cancellation of the electronic administrative document (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>ATTRIBUTE</i>	R			
	<i>a</i>	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	dateTime
2		<i>EXCISE MOVEMENT e-AD</i>	R			
	<i>a</i>	ARC	R		Provide the ARC of the e-AD for which cancellation is requested	an21
3		<i>CANCELLATION</i>	R			
	<i>a</i>	Cancellation Reason Code	R		Provide the reason for cancelling the e-AD, using the codes in Annex II, Code list 9	n1
	<i>b</i>	Complementary Information	C	— ‘R’ if Cancellation Reason is 0 — ‘O’ if Cancellation Reason is 1, 2, 3 or 4 <i>(See box 3.a)</i>	Provide any additional information concerning the cancellation of the e-AD	an..350
	<i>c</i>	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 6 and Article 9(2))

Messages concerning the change of destination

A	B	C	D	E	F	G
1		<i>ATTRIBUTE</i>	R			
	<i>a</i>	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		<i>e-AD/e-SAD Update</i>	R			
	<i>a</i>	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/e-SAD and then incremented by 1 upon each change of destination.	n..2
	<i>b</i>	ARC	R		Provide the ARC of the e-AD/e-SAD of which the destination is changed.	an21
	<i>c</i>	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' shall be less or equal to 24. Indication for 'D' shall be less or equal to the possible values of Maximum Journey Time per Transport Mode Code presented in Code list 12 of Annex II.	an3

<i>d</i>	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
<i>e</i>	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 shall be given.	an..35
<i>f</i>	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
<i>g</i>	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 17(2) and 17(5)(b) of Directive (EU) 2020/262” ‘O’ otherwise	Provide the mode of transport using the codes in Code list 6 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 17(2) and 17(5)(b) of Directive (EU) 2020/262’ the Transport Mode Code must be ‘Fixed transport installation’ or ‘Sea Transport’.	n..2
<i>h</i>	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>i</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		<i>CHANGED Destination</i>	R			
	<i>a</i>	Destination Type Code	R		<p>Provide the new destination of the movement using one of the following values:</p> <p>1 = Tax warehouse (point (i) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>2 = Registered consignee (point (ii) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>3 = Temporary registered consignee (point (ii) of Article 16(1)(a) and Article 18(3) of Directive (EU) 2020/262),</p> <p>4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),</p> <p>5 = (reserved),</p> <p>6 = Export (point (iii) and (v) of Article 16(1)(a) of Directive (EU) 2020/262),</p> <p>7 = (reserved),</p> <p>8 = (reserved),</p> <p>9 = Destination – Certified Consignee (Article 33(1) of Directive (EU) 2020/262),</p>	n..2

					10 = Destination – Temporary Certified Consignee (Articles 33(1) and 35(8) of Directive (EU) 2020/262), 11 = Destination – Return to the place of dispatch of the Consignor.	
4		<i>TRADER New Consignee</i>	D	'R' when the consignee changes following the change of destination		
	a	Trader Identification	C	— 'R' for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — 'O' for Destination Type Code 6 (See Destination Type Codes in box 3a)	For Destination Type Code: — 1, 2, 3, 4, 9 and 10: provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, certified consignee or temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement.	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

	<i>f</i>	City	R			an..50
	<i>g</i>	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
	<i>h</i>	<i>EORI Number</i>	C	<p>— ‘O’ for Destination Type Code 6</p> <p>— This data element does not apply for Destination Type Code 1, 2 ,3, 4, 9, 10 and 11</p> <p><i>(See Destination Type Codes in box 3a)</i></p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17
5		<i>TRADER Place of Delivery</i>	C	<p>— ‘R’ for Destination Type Code 1, 4, 9 and 10</p> <p>— ‘O’ for Destination Type Code 2 and 3</p> <p>— Does not apply otherwise</p> <p><i>(See Destination Type Codes in box 3a)</i></p>	<p>Provide the actual place of delivery of the excise goods.</p> <p>For Destination Type Code 2, the data group:</p> <p>- 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,</p> <p>- does not apply for the draft change of destination.</p>	
	<i>a</i>	Trader Identification	C	<p>— ‘R’ for Destination Type Code 1, 9 and 10</p> <p>— ‘O’ for Destination Type Code 2 and 3</p> <p><i>(See Destination Type Codes in box 3a)</i></p>	<p>For Destination Type Code:</p> <p>— 1: provide a valid SEED registration number of the tax warehouse of destination,</p> <p>— 2, 3, 9 and 10: provide the VAT identification number or any other identifier.</p>	an..16

	<i>b</i>	Trader Name	C	— ‘R’ for Destination Type Code 1, 2, 3, 9 and 10 — ‘O’ for Destination Type Code 4 <i>(See Destination Type Codes in box 3a)</i>		an..182
	<i>c</i>	Street Name	C	For box 5c, 5e and 5f:		an..65
	<i>d</i>	Street Number	O	— ‘R’ for Destination Type Code 2, 3, 4, 9 and 10		an..11
	<i>e</i>	Postcode	C	— ‘O’ for Destination Type Code 1		an..10
	<i>f</i>	City	C	<i>(See Destination Type Codes in box 3a)</i>		an..50
	<i>g</i>	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
<i>6</i>		<i>OFFICE Place of Delivery — Customs</i>	C	‘R’ in case of export (Destination Type Code 6) <i>(See Destination Type Codes in box 3a)</i>		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with Article 221(2) of Commission Implementing Regulation (EU) 2015/2447 ¹⁰ . See Code list 4 of Annex II. Enter a code of a customs office that exists in the	an8

¹⁰ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558, ELI: http://data.europa.eu/eli/reg_impl/2015/2447/oj).

					customs office list with export role.	
7		<i>MOVEMENT GUARANTEE</i>	D	‘O’ for movements under duty suspension. This data group does not apply to movements of goods already released for consumption		
	a	Guarantor Type Code	R		Identify the person(s) responsible for providing the guarantee using guarantor type code in Code list 5 of Annex II. If Guarantor Type Code is ‘No guarantee is provided according to Article 17(2) and 17(5)(b) of Directive (EU) 2020/262’, 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		<i>TRADER Guarantor</i>	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 5 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

	<i>b</i>	VAT Number	O			an..14
	<i>c</i>	Trader Name	C	For 7c, d, f and g: ‘O’ if Trader Excise Number is provided, otherwise ‘R’		an..182
	<i>d</i>	Street Name	C			an..65
	<i>e</i>	Street Number	O			an..11
	<i>f</i>	Postcode	C			an..10
	<i>g</i>	City	C			an..50
	<i>h</i>	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		<i>TRADER New Transport Arranger</i>	C	‘R’ to identify the person responsible for arranging the transport if the value in box 2d is ‘3’ or ‘4’		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data ‘R’		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11

	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
9		<i>TRADER New Transporter</i>	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.	
	<i>a</i>	VAT Number	O			an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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		<i>TRANSPORT DETAILS</i>	D	'R' when the transport details have changed following the change of destination		99x
	<i>a</i>	Transport Unit Code	R		Provide Transport Unit Code(s) related to the transport mode indicated in box 2g, see Code list 7 of Annex II.	n..2

	<i>b</i>	Identity of Transport Units	C	'R' if the Transport Unit Code is other than 5 <i>(See box 10a)</i>	Enter the registration number of the transport unit(s) when the Transport Unit Code is other than 5.	an..35
	<i>c</i>	Identity of Commercial Seal	O		Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	Seal Information_LNG	C	'R' if corresponding text field is used	Provide language code, see Code list 1 of Annex II.	a2
	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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 Articles 6 and 7)

Change of destination / splitting of movement

A	B	C	D	E	F	G
<i>1</i>		<i>EXCISE NOTIFICATION</i>	R			
	<i>a</i>	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
	<i>b</i>	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.	dateTime
	<i>c</i>	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 or e-SAD (the latter only in case of change of destination) for which the notification is provided.	an21
	<i>d</i>	Sequence Number	R	To be provided by the competent authorities of the Member State of destination (in the case of	Provide the Sequence Number of the e-AD or e-SAD (the latter only in case of change of destination).	n..2

				Notification of Change of Destination) or of the Member State of dispatch (in the case of Notification of splitting)	Set to 1 at initial validation of the e-AD or e-SAD (the latter only in case of change of destination) and then incremented by 1 upon each change of destination.	
2		<i>DOWNSTREAM ARC</i>	C	'R' if the Notification Type is 2 in box 1a To be provided by the competent authorities of the Member State of dispatch		9x
	<i>a</i>	ARC	R	To be provided by the competent authorities of the Member State of dispatch		an21

Table 5

(referred to in Article 7 and Article 9(2))

Splitting of consignment (not applicable to e-SAD)

A	B	C	D	E	F	G
<i>1</i>		<i>e-AD Splitting</i>	R			
	<i>a</i>	Upstream ARC	R		Provide the ARC of the e-AD to be split. See Code list 2 of Annex II.	an21
<i>2</i>		<i>MSA of Splitting</i>	R			
	<i>a</i>	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
<i>3</i>		<i>e-AD Split Details</i>	R		Splitting is achieved by fully replacing the concerned e-AD by two or several new ones.	9x
	<i>a</i>	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
	<i>b</i>	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	an3

					Transport Mode Code presented in Code list 12 of Annex II.	
	<i>c</i>	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		<i>CHANGED Destination</i>	R			
	<i>a</i>	Destination Type Code	R		Provide the destination of the movement using one of the following values: 1 = Tax warehouse (point (i) of Article 16(1), point (a) of Directive (EU) 2020/262), 2 = Registered consignee (point (ii) of Article 16(1), point (a), of Directive (EU) 2020/262), 3 = Temporary registered consignee (Article 16(1), point (a)(ii) and Article 18(3) of Directive (EU) 2020/262), 4 = Direct delivery (Article 16(4) of Directive (EU) 2020/262),	n..2

					<p>5 = (reserved),</p> <p>6 = Export (Article 16(1), point (a)(iii) and (v), of Directive (EU) 2020/262),</p> <p>7 = (reserved),</p> <p>8 = Unknown destination (consignee unknown; Article 22 of Directive (EU) 2020/262).</p>	
3.2		<i>TRADER New Consignee</i>	C	<p>‘O’ if the Destination Type Code is other than 8</p> <p><i>(See Destination Type Codes in box 3.1a)</i></p>	<p>For Destination Type Code:</p> <p>1, 2, 3, 4 and 6: Change of the consignee following the splitting operation renders this data group ‘R’.</p>	
	<i>a</i>	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 – This data element does not apply for Destination Type Code 8 <p><i>(See Destination Type Codes in box 3.1a)</i></p>	<p>For Destination Type Code:</p> <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
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10

	<i>f</i>	City	R			an..50
	<i>g</i>	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
	<i>h</i>	EORI Number	C	<ul style="list-style-type: none"> – ‘O’ for Destination Type Code 6 – This data element does not apply for Destination Type Code 1, 2,3, 4 and 8 <p><i>(See Destination Type Codes in box 3.1a)</i></p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262.	an..17
3.3		<i>TRADER Place of Delivery</i>	C	<ul style="list-style-type: none"> – ‘R’ for Destination Type Code 1 and 4 – ‘O’ for Destination Type Code 3 – Does not apply for Destination Type Code 2, 6 and 8 <p><i>(See Destination Type Codes in box 3.1a)</i></p>		
	<i>a</i>	Trader Identification	C	<ul style="list-style-type: none"> – ‘R’ for Destination Type Code 1 – ‘O’ for Destination Type Code 2 and 3 – Does not apply otherwise. <p><i>(See Destination Type Codes in box 3.1a)</i></p>	<p>For Destination Type Code:</p> <ul style="list-style-type: none"> – 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
	<i>b</i>	Trader Name	C	<ul style="list-style-type: none"> – ‘R’ for Destination Type Code 1, 2 and 3 – ‘O’ for Destination Type Code 4 		an..182

				– Does not apply otherwise. (See Destination Type Codes in box 3.1a)		
	<i>c</i>	Street Name	C	For box 3.3c, 3.3e and 3.3f:		an..65
	<i>d</i>	Street Number	O	– ‘R’ for Destination Type Code 2, 3 and 4		an..11
	<i>e</i>	Postcode	C	– ‘O’ for Destination Type Code 1		an..10
	<i>f</i>	City	C	– Does not apply otherwise. (See Destination Type Codes in box 3.1a)		an..50
	<i>g</i>	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		<i>OFFICE Place of Delivery — Customs</i>	C	<ul style="list-style-type: none"> - ‘R’ in case of export (Changed Destination Type Code 6)’ - Does not apply for any other Destination Type Code. (See Destination Type Codes in box 3.1a)		
	<i>a</i>	Office Reference Number	R		Provide the code of the office of export at which the export declaration will be lodged in accordance with	an8

					Commission Delegated Regulation (EU) 2015/2446 ¹¹ . See Code list 4 of Annex II.	
3.5		<i>TRADER New Transport Arranger</i>	C	'R' to identify the person responsible for arranging the transport if the value in box 3c is '3' or '4'		
	<i>a</i>	VAT Number	O	The Member State of dispatch may decide to make this data 'R'		an..14
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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		<i>TRADER New Transporter</i>	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.	
	<i>a</i>	VAT Number	O			an..14

¹¹ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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		<i>TRANSPORT DETAILS</i>	D	'R' when the transport details have changed following the splitting operation		99X
	<i>a</i>	Transport Unit Code	R		Provide the Transport Unit Code(s). See Code list 7 of Annex II.	n..2
	<i>b</i>	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
	<i>c</i>	Identity of Commercial Seal	O		Provide the identification of the commercial seals, if used to seal the transport unit.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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

	<i>f</i>	Complementary Information	O		Provide any additional information concerning the transport, e.g. identity of any subsequent transporter, information concerning subsequent transport units.	an..350
	<i>g</i>	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		<i>E-AD Body</i>	R		A separate data group must be used for each product composing the consignment.	999x
	<i>a</i>	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
	<i>b</i>	Excise Product Code	R		Provide the applicable excise product code, see Code list 10 of Annex II.	an..4
	<i>c</i>	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
	<i>d</i>	Quantity	R		Provide quantity (expressed in the unit of measurement associated with the product code — See Code lists 10 and 11 of Annex II). For a movement to a registered consignee referred to in Article 18(3) of Directive (EU) 2020/262, the	n..15,3

					<p>quantity shall not exceed the quantity which he is authorised to receive.</p> <p>For a movement to an exempted organisation referred to in Article 11 of Directive (EU) 2020/262, the quantity shall not exceed the quantity registered in the excise duty exemption certificate.</p> <p>The value of this data element must be greater than zero.</p>	
	<i>e</i>	Gross Mass	R		<p>Provide the gross mass of the consignment (the excise goods with packaging).</p> <p>The value of this data element must be greater than zero.</p> <p>The Gross Mass must be equal to or higher than Net Mass.</p>	n..16,6
	<i>f</i>	Net Mass	R		<p>Provide the mass of the excise goods without packaging.</p> <p>The value of this data element must be greater than zero.</p> <p>The Gross Mass must be equal to or higher than Net Mass.</p>	n..16,6
	<i>i</i>	Fiscal Mark	O		<p>Provide any additional information concerning the fiscal marks required by the Member State of destination.</p>	an..350
	<i>j</i>	Fiscal Mark_LNG	C	'R' if corresponding text field is used	<p>Provide the language code presented in Code list 1 in Annex II to define the language used in this data</p>	a2

					group.	
	<i>k</i>	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
	<i>o</i>	Density	C	‘R’ if applicable for the excise good in question	Provide the density at 15 °C, if applicable in accordance with Code list 10 in the table in Annex II. The value of this data element must be greater than zero.	n..5,2
	<i>p</i>	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
	<i>q</i>	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
	<i>r</i>	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
	<i>s</i>	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
<i>3.8.1</i>		<i>PACKAGE</i>	R			<i>99x</i>
	<i>a</i>	Kind of Packages Code	R		Provide the kind of package, using one of the codes in Code list 8 of Annex II.	an2
	<i>b</i>	Number of Packages	C	‘R’ if marked ‘Countable’	Provide the number of packages if the packages are countable in accordance with Code list 8 of Annex II. In case the ‘Number of Packages’ is set to ‘0’, then	n..15

					there should exist at least one PACKAGE with the same 'Shipping Marks' and 'Number of Packages' with value greater than '0'.	
	<i>c</i>	Identity of Commercial Seal	O		Provide the identification of the commercial seals, if used to seal the packages.	an..35
	<i>d</i>	Seal Information	O		Provide any additional information concerning those commercial seals (e.g. type of seals used).	an..350
	<i>e</i>	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
	<i>c</i>	Shipping Marks	C	– 'R' if Number of Packages is 0 – 'O' Otherwise		an..999

Table 6

(referred to in Article 8 and Article 9(3))

Report of receipt/Report of export

A	B	C	D	E	F	G
1		<i>ATTRIBUTE</i>	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.	dateTime
2		<i>EXCISE MOVEMENT</i>	R			
	a	ARC	R		Provide the ARC of the e-AD/e-SAD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		Provide the sequence number of the e-AD/e-SAD. Set to 1 at initial validation of the e-AD/e-SAD and then incremented by 1 upon each change of destination	n..2
3		<i>TRADER Consignee</i>	R			
	a	Trader Identification	C	— ‘R’ for Destination Type Code 1, 2, 3, 4, 9, 10 and 11 — ‘O’ for Destination Type Code 6	For Destination Type Code: — 1, 2, 3, 4, 9 and 10 provide a valid SEED registration number of the authorised warehousekeeper, registered consignee, temporary registered consignee, certified consignee or	an..16

				<p>— Does not apply for Destination Type Code 5 (See Destination Type Codes in box 1a of Table 1)</p>	<p>temporary certified consignee, — 6: provide the VAT identification number of the person representing the consignor at the office of export. — 11: provide a valid SEED registration number of the consignee, which is the original certified consignor or temporary certified consignor of the movement</p>	
	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	<p>— ‘O’ for Destination Type Code 6 — This data element does not apply for Destination Type Code 1, 2 ,3, 4, 5, 8, 9, 10 and 11 (See Destination Type Codes in box 1a of Table 1)</p>	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17
4		TRADER Place of	C	— ‘R’ for Destination Type Code 1 and 4	Provide the actual place of delivery of the excise	

		<i>Delivery</i>		<ul style="list-style-type: none"> — ‘O’ for Destination Type Code 2, 3, 5, 9 and 10 — Does not apply otherwise. <p><i>(See Destination Type Codes in box 1 a of Table 1)</i></p>	goods.	
	a	Trader Identification	C	<ul style="list-style-type: none"> — ‘R’ for Destination Type Code 1, 9 and 10 — ‘O’ for Destination Type Code 2, 3 and 5 — Does not apply otherwise. <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>	<p>For Destination Type Code:</p> <ul style="list-style-type: none"> — 1: provide a valid SEED registration number of the tax warehouse of destination, — 2, 3, 5, 9 and 10: provide the VAT identification number or any other identifier. 	an..16
	b	Trader Name	C	<ul style="list-style-type: none"> — ‘R’ for Destination Type Code 1, 2, 3, 5, 9 and 10 — ‘O’ for Destination Type Code 4 <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>		an..182
	c	Street Name	C	<p>For box 4c, 4e and 4f:</p> <ul style="list-style-type: none"> — ‘R’ for Destination Type Code 2, 3, 4, 5, 9 and 10 — ‘O’ for Destination Type Code 1 <p><i>(See Destination Type Codes in box 1a of Table 1)</i></p>		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

5		<i>OFFICE of Destination</i>	C	'R' for Destination Type Code 1, 2, 3, 4, 5, 9, 10 and 11 (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 4 of Annex II.	n8
6		<i>REPORT of Receipt/Export</i>	R			
	a	Date of Arrival of the Excise Goods	R		The date at which the movement ends in accordance with Articles 19(2) and 33(4) of Directive (EU) 2020/262.	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 with minor discrepancies detected,	n..2

					23 = Exit refused.	
	c	Complementary information	O		Provide any additional information concerning the receipt of the excise goods.	an..350
	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		<i>REPORT of Receipt/Export BODY</i>	C	'R' if the value of the Global Conclusion of Receipt is other than 1 and 21 <i>(See box 6b)</i>		999X
	a	Body Record Unique Reference	R		Provide the Body Record Unique Reference of the associated e-AD/e-SAD (box 17a of Table 1) related to the same excise product as in the associated e-AD/e-SAD 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 10 and 11)	n..15,3

					The value of this data element must be greater than zero	
	<i>d</i>	Excise Product Code	R		Provide the applicable excise product code, see Code list 10 of Annex II.	an4
	<i>e</i>	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 10 and 11 of Annex II). The value of this data element must be greater than zero	n..15,3
<i>7.1</i>		<i>UNSATISFACTORY REASON</i>	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
	<i>a</i>	Unsatisfactory Reason	R		Possible values are: 0=Other, 1=Excess, 2=Shortage, 3=Goods damaged, 4=Broken seal, 5=Reported by AES,	n1

					7 = Quantity higher than the one on the temporary authorisation.	
	b	Complementary Information	C	— ‘R’ if Unsatisfactory Reason Code is 0 — ‘O’ if Unsatisfactory Reason Code is 1, 2, 3, 4, 5 or 7 <i>(See box 7.1a)</i>	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

Table 7

(referred to in Article 6a(1))

Notification of accepted export (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>ATTRIBUTE</i>	R			
	<i>a</i>	Date and Time of Issuance	R			dateTime
2		<i>TRADER Consignee</i>	O			
	<i>a</i>	Trader Identification	C	– ‘O’ for Destination Type Code 6 (See Destination Type Codes in box 1a of table 1)	Provide the VAT identification number of the person representing the consignor at the office of export.	an..16
	<i>b</i>	Trader Name	R			an..182
	<i>c</i>	Street Name	R			an..65
	<i>d</i>	Street Number	O			an..11
	<i>e</i>	Postcode	R			an..10
	<i>f</i>	City	R			an..50
	<i>g</i>	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
	<i>h</i>	EORI Number	C	– ‘O’ for Destination Type Code 6 – This data element does not apply for Destination Type Code 1, 2, 3, 4, 5, 8, 9, 10 and 11 (See Destination Type Codes in box 1a of	Provide the EORI number of the person responsible for lodging the export declaration as set out in Article 21(1) of Directive (EU) 2020/262	an..17

				Table 1)		
3		<i>EXCISE MOVEMENT E-AD</i>	R			999X
	<i>a</i>	Administrative Reference Code	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	<i>b</i>	Sequence Number	R		The value of this data element must be greater than zero.	n..2
4		<i>CUSTOMS OFFICE Export Place</i>	O			
	<i>a</i>	Reference Number	R		Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II.	an8
5		<i>EXPORT DECLARATION ACCEPTANCE/REL EASE</i>	R			
	<i>a</i>	Reference Number of Sender Customs Office	R		Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II.	an8
	<i>b</i>	Identification of Sender Customs Officer	O			an..35
	<i>c</i>	Date of Acceptance	C	<ul style="list-style-type: none"> – ‘R’ for Export Declaration Acceptance – Does not apply for Goods Released for Export (See box 5f)		Date
	<i>d</i>	Date of Release	C	– ‘R’ for Goods Released for Export		Date

				– Does not apply for Export Declaration Acceptance (See box 5f)		
	<i>e</i>	Document Reference Number	R		Provide a valid MRN or export customs declaration number confirmed against the Customs data.	an..21
	<i>f</i>	Export Declaration Acceptance or Goods Released for Export	R		<p>Possible values: 0 = No or False 1 = Yes or True</p> <p>0 corresponds to the acceptance of the export declaration and 1 corresponds to the release of goods for export.</p>	n1

Table 8

(referred to in Article 6a(1))

Customs rejection of electronic administrative document (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>ATTRIBUTE</i>	R			
	a	Date and Time of Issuance	R			dateTime
2		<i>TRADER Consignee</i>	O			
	a	Trader Identification	C	‘O’ for Destination Type Code 6 (See Destination Type Codes in box 1a of table 1)	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, 8, 9, 10 and 11 (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(1) of Directive (EU) 2020/262	an..17

3		<i>CUSTOMS OFFICE Export Place</i>	O			
	a	Reference Number	R		Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II.	an8
4		<i>REJECTION</i>	R			
	a	Rejection Date and Time	R			dateTime
	b	Rejection Reason Code	R		Possible values: 1 = Import data not found 2 = The content of the e-AD does not match with import data 3 = (reserved) 4 = Negative Cross-check result 5 = Unsatisfactory Control Result at Office of Export 6 = ARC removed from Export Declaration Amendment (IE513) message 7 = e-AD Request Rejection 8 = Pre-Lodged Export Declaration Cancellation/Timer Awaiting for Export Presentation Notification Expiration	n1
5		<i>EXPORT DECLARATION INFORMATION</i>	C	'R' for Rejection Reason Code 4 or 5 Does not apply for Rejection Reason Code 1 and 2 (See box 4b)		
	a	Local Reference Number	C	'R' for Rejection Reason Code 4 Does not apply for Rejection Reason Code 5. (See box 4b)		an..22

	b	Document Reference Number	C	'R' for Rejection Reason Code 5 Does not apply for Rejection Reason Code 4. (See box 4b)		an..21
5.1		<i>NEGATIVE CROSS-CHECK VALIDATION RESULTS</i>	C	'R' for Rejection Reason Code 4 Does not apply otherwise (See box 4b)		999X
5.1.1		<i>UBR CROSS-CHECK RESULT</i>	R			999X
	a	Administrative Reference Code	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	b	Body Record Unique Reference	R			n..3
	c	Diagnosis Code	R		Possible values: 1 = (reserved) 2 = Body Record Unique Reference does not exist in the e-AD or No corresponding GOODS ITEM in the export declaration 3 = (reserved) 4 = Weight/mass do not match 5 = (reserved) 6 = CN codes do not match 7 = Weight/mass do not match and CN codes do not match	n1
	d	Validation Result	R		Possible values: 0 = No or False 1 = Yes or True	n1

					-Value '0' is used in case of a missing UBR; -Value '1' is used in case where a discrepancy has been identified in COMBINED NOMENCLATURE CODE CROSS-CHECK RESULT and/or in NET MASS CROSS-CHECK RESULT.	
	e	Rejection Reason	O			an..512
5.1.1.1		<i>COMBINED NOMENCLATURE CODE CROSS-CHECK RESULT</i>	C	<ul style="list-style-type: none"> — 5.1.1.1 and/or 5.1.1.2 are 'R' if: the value in box 5.1.1.d is '1' (Validation Result is equal to '1') — 5.1.1.1 and 5.1.1.2 do not apply if: the value in box 5.1.1.d is '0' (Validation Result is equal to '0') 		
	a	Validation Result	R		<p>Possible values:</p> <p>0 = No or False</p> <p>1 = Yes or True</p> <p>- Value '0' is used when the cross-check validation result for 5.1.1.1 is unsuccessful</p> <p>- Value '1' is used when the cross-check validation result is successful</p>	n1
	b	Rejection Reason	O			an..512
5.1.1.2		<i>NET MASS CROSS-CHECK RESULT</i>	C	<ul style="list-style-type: none"> — 5.1.1.1 and/or 5.1.1.2 are 'R' if: — the value in box 5.1.1.d is '1' (Validation Result is equal to '1') — or; — 5.1.1.1 and 5.1.1.2 do not 		

				apply if: — the value in box 5.1.1.d is '0' (Validation Result is equal to '0')		
	a	Validation Result	R		Possible values: 0 = No or False 1 = Yes or True - Value '0' is used when the cross-check validation result for 5.1.1.2 is unsuccessful - Value '1' is used when the cross-check validation result is successful	n1
	b	Rejection Reason	O			an..512
5.2		<i>NON-RELEASE FOR EXPORT</i>	C	'R' for Rejection Reason Code 5 Does not apply otherwise (See box 4b.)	Non-Release for Export, Notification to Member State of Export	
	a	Document Reference Number	R			an..21
6		<i>EXCISE MOVEMENT E-AD</i>	C	'R' for Rejection Reason Code 4, 5, 6, 7 or 8 Does not apply otherwise (See box 4b.)		999X
	a	Administrative Reference Code	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	b	Sequence Number	R		The value of this data element must be greater than zero.	n..2
7		<i>DRAFT E-AD</i>	C	'R' for Rejection Reason		

				Code 1 or 2 Does not apply otherwise (See box 4b.)		
	<i>a</i>	Local Reference Number	R		Provide the Local Reference Number of the import customs declaration.	an..22

Table 9

(referred to in Article 6a(2) and Article 9(3))

Export declaration invalidation notification to MSA of Dispatch/Consignor (not applicable to e-SAD)

A	B	C	D	E	F	G
1		<i>EXCISE MOVEMENT</i>	R			999X
	<i>a</i>	Administrative Reference Code	R		Provide the ARC of the e-AD. See Code list 2 of Annex II.	an21
	<i>b</i>	Sequence Number	R		The value of this data element must be greater than zero.	n..2
1.1		<i>EXPORT OPERATION</i>	R			
	<i>a</i>	MRN	R			an18
	<i>b</i>	Invalidation date	R			date
1.2		<i>CUSTOMS OFFICE OF EXPORT</i>	R			
	<i>a</i>	Reference Number	R		Provide the code of the office of the competent authorities in the Member State of export responsible for excise control at the place of export. See Code list 4 of Annex II.	an8
1.3		<i>MSA OF EXPORT</i>	R			
	<i>a</i>	Country Code	R		Provide the Member State in the territory of which the exportation of the excise goods is carried out, using the Country Code in Code list 3 of Annex II.'	a2

