EMCS UK Simplifications and mandatory fields

Article Number	UK Response	Detail of Conditions / Simplifications (where applicable)	
Article 17(2) Direct Delivery Will you allow that goods arriving under a duty suspension arrangement are moved to a place of direct delivery designated by the authorised warehousekeeper or the registered consignee?	Yes	We will permit goods to be sent to a UK direct delivery address when consigned to a registered consignee, we do not require pre- notification of these addresses. In the case of supplies to a UK authorised warehousekeeper, we will only permit goods to be delivered to an approved tax warehouse address.	
Article 18(2) Person Providing the guarantee Will you allow that the guarantee covering the risks inherent in the movement under suspension of excise duty is provided by the transporter or carrier, the owner of the excise goods, the consignee or jointly by two or more of these persons and the consignor?	Yes	 We will allow the movement guarantee to be provided by: The consignor The transporter The owner of the goods We will not allow the movement guarantee to be provided jointly by two or more persons. 	
 Article 18(4) Waiving of guarantee a. Will you make use of the option to waive the guarantee for movements under a duty suspension arrangement which take place entirely on your territory? b. Will you make use of the option, in agreement with the other Member State(s) concerned, to waive the guarantee for movements under a duty suspension arrangement by sea or by fixed pipelines? 	Yes	 a. Conditions to be determined by the outcome of a full trade consultation exercise on financial securities that has recently been undertaken. b. Bulk intra – EU movements by sea or by pipeline CD/92/12 Art 15(3). 	

Article 22 Splitting of a			
Article 23 Splitting of a movement of energy products			
a) Member State of dispatch, will you allow that a consignor splits a movement of energy products under suspension of excise duty into two or more movements (Article 23, first subparagraph)?		This will apply to the movement of energy products from Functional Stage 2 (FS2) go live date 1 January 2012.	
b) Will you allow that a movement of energy products under suspension of excise duty that began in another Member State is split into two or more movements on your territory (Article 23, second subparagraph)?	Yes		
Article 30 Simplified procedures for national		Alcoholic liquors – no eAD required for movements from production sites to other	
movements		related premises under the same registration,	
Will you simplify the procedures for movements of excise goods under a duty suspension arrangement which take place entirely on your territory?	Yes	licence etc. provided that the goods are accompanied by a prescribed document and the goods are not disposed of by the producer until the movement is complete. For further details see Part 9, The Excise Goods (HMDP) Regulations 2010	
		Energy products – Movements of energy products which take place entirely on UK territory will not require EMCS authorisation.	
		Tobacco – See details in Part 9, The Excise Goods (HMDP) Regulations 2010	
Article 31 Simplifications for frequent and regular movements			
Will you make use of the option, in agreement with the other Member State(s) concerned, to establish simplified arrangements for frequent and regular movements under a duty suspension	Yes	Bi-lateral agreements that were agreed under Dir 92/12 will continue to apply. Please note: these agreements will be renegotiated and updated to reflect Dir 2008/118.	
arrangement between your Member State and other Member States?		2000/110.	

This table confirms the UK position on optional fields within the Commission Regulation Implementing Directive 2008/118/EC Annex I, table 1 (Draft eAD and eAD) refers.

Mandatory Fields			
Field reference	Description	Field 'required' in the UK?	
9c	Invoice Date	Yes	
9f	Time of Dispatch	Yes	
12a	Excise ID (SEED) of the Trader Guarantor	Yes	
12b	VAT Number of the Trader Guarantor	Yes	
14a	VAT Number of the Trader Transport Arranger	Yes	
15	Full Data Group – Trader First Transporter	Yes	
17p	Commercial Description	Yes	
17r	Brand Name of Products (option not to require it if given in the document referred to on box 9b)	Yes	

Please note the UK intends to apply the same requirements to the corresponding data elements in Annex I, Table 3 (Change of destination). The requirements for corresponding data elements in Annex I, Table 5 (Splitting operation) are currently under discussion, details will be provided when known.