

# EMCS UK Simplifications and mandatory fields

Article Number	UK Response	Detail of Conditions / Simplifications (where applicable)
<p><b>Article 17(2) Direct Delivery</b></p> <p>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?</p>	<p>Yes</p>	<p>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.</p> <p>In the case of supplies to a UK authorised warehousekeeper, we will only permit goods to be delivered to an approved tax warehouse address.</p>
<p><b>Article 18(2) Person Providing the guarantee</b></p> <p>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?</p>	<p>Yes</p>	<p>We will allow the movement guarantee to be provided by:</p> <ul style="list-style-type: none"> <li>• The consignor</li> <li>• The transporter</li> <li>• The owner of the goods</li> </ul> <p>We will not allow the movement guarantee to be provided jointly by two or more persons.</p>
<p><b>Article 18(4) Waiving of guarantee</b></p> <p>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?</p> <p>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?</p>	<p>Yes</p> <p>Yes</p>	<p>a. Conditions to be determined by the outcome of a full trade consultation exercise on financial securities that has recently been undertaken.</p> <p>b. Bulk intra – EU movements by sea or by pipeline CD/92/12 Art 15(3).</p>



**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.

<b>Mandatory Fields</b>		
<b>Field reference</b>	<b>Description</b>	<b>Field 'required' in the UK?</b>
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.