

# Are you ready to implement the new Excise Movement and Control System (EMCS)?

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## Changes from 1 April 2010

From this date the paper version of the AAD (administrative Accompanying Document) will be replaced by an e-AD (e-Administrative Document) transmitted via an electronic system called the Excise Movement and Control System (EMCS). Implementation of the EMCS in Ireland will start on 1 April 2010 and will be completed by 31 December 2010.

## Who will be affected?

Companies dispatching excisable goods to other EU countries under the duty suspension procedure.

Companies receiving excisable goods from other EU countries under that procedure.

## What needs to be done?

All users will interface with the Revenue Commissioners via the Revenue Online Services (ROS). This requires appropriate ROS and SEED registrations (System for the Exchange of Excise Data). EMCS users can develop their own software or sign up with a third party provider.

## What are the EMCS requirements for goods received?

From 1 April 2010 all e-ADs received in Ireland from other EU countries must be confirmed to the Revenue Commissioners by EMCS users via a Report of Receipt (RoR) notification. This must be done within 5 days of the date when goods are received.

## What are the EMCS requirements for goods dispatched?

From 1 January 2011 e-ADs must be used in Ireland for all dispatches of goods to other EU countries. However, upon prior approval from the Revenue Commissioners users will be able to generate e-ADs for their dispatches from 1 April 2010. Each e-AD contains a unique reference number and a hard copy must be given to the carrier.

## How can PwC help?

We have a dedicated team of specialists who provide excise support to businesses. Please contact us if you would like to discuss the new legislation or how we can help your business implement EMCS requirements.