

# Excise Movement and Control System (EMCS)

## Introduction

The Excise Movement and Control System (EMCS) is a computerised system for monitoring movements of excise goods under suspension of excise duty within the EU, i.e. for which no excise duties have yet been paid. From the 1<sup>st</sup> April 2010, it has been possible to replace the paper document that traditionally accompanies such movements (the Administrative Accompanying Document or AAD) with electronic messages from the consignor to the consignee via Member State administrations.

## EMCS - When and How?

1. April 2010 - EMCS became operational
2. From 1 April to 31 December 2010 - Migration period
3. January 2011 - EMCS becomes compulsory for relevant movements of excise goods

For further information please click the following links:

## Langdon Systems

[EMCS Overview](#)

[Functional Excise System Specification \(FESS\)](#)

## UK – HM Revenue & Customs

<http://www.hmrc.gov.uk/emcs/index.htm>

## The Netherlands – Dutch Customs

<http://www.douane.nl/zakelijk/emcs/> (Dutch)

<http://www.douane.nl/zakelijk/emcs/en/> (English)