



## **— Excise Movement and Control System – Excise Tax 2.0**

April 1 marks the launch of EMCS. AEB is ready with support and solutions so you can take part. In ASSIST4. In SAP®. And on-demand with EMCS||XPRESS.

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ADVANCED GLOBAL TRADE SOLUTIONS

# — AEB offers EMCS solutions tailored to your needs

Four different solutions for handling EMCS. But they all share common traits: each is unique, features a proven range of functions and is user-friendly.

## EMCS, AEB and internationality

EMCS is an international system whose technical implementation varies by country. EMCS regulates the exchange of messages with government authorities within the European Community.

AEB solutions let you reap the benefits that this intra-Community standardization offers. Each of the AEB solutions lets you discharge any e-AD, regardless of the member state in which it was submitted. It is possible to discharge an e-AD in all member states because the basic configuration of the systems is available in either English or German. As a first step before the mandatory deadline, AEB will also enable EMCS submissions for the following member states:  United Kingdom,  Ireland,  Germany,  Austria,  France,  Belgium and  the Netherlands. Other countries can also be linked to EMCS thanks to AEB's established network of partners and project-driven development.



### Number of e-ADs to be submitted

Few	Unlimited	Unlimited	Unlimited
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### Number of e-ADs to be discharged

Unlimited	Unlimited	Unlimited	Unlimited
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### Connection to existing ERP system

None needed	Any	Any	SAP®
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### Convenient shipping to frequently changing consignees

Conditional	Yes	Yes	Yes
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#### EMCS | XPRESS

Affordable online solution without any IT investment needed. Ideal for the quick discharge of e-ADs and the occasional submission of e-ADs.

#### EMCS | XPRESS plus

Online solution that connects to your ERP system. Enables automation without any IT investment needed.

#### ASSIST4

Practical extension of your existing ASSIST4 installation to include all EMCS functionalities. Unique for its end-to-end process security and IT integration.

#### ATC :: EMCS

Affordable plug-in for your SAP®. Plug-and-play extension to handle EMCS directly within SAP®.



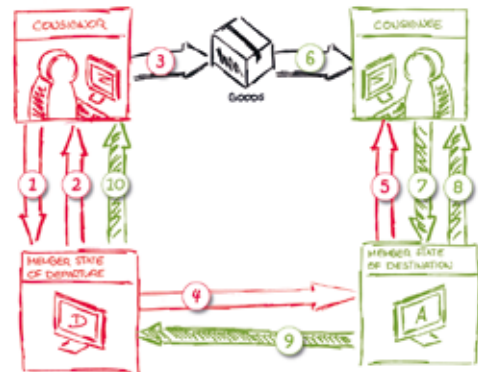
## — EMCS – the countdown begins

The implementation date of EMCS is getting closer. The Excise Movement and Control System begins operation on April 1, 2010. During the transition period until January 1, 2011, it is possible for registered consignors and the operators of bonded warehouses to submit movements within the European Community electronically. The goods recipients do not have any choice, however: A process that was submitted electronically must also be discharged in EMCS.

Starting on January 1, 2011, both consignor and consignee are required to use EMCS for intra-Community movements of excise goods under duty suspension. The electronic system becomes mandatory for national commerce starting on January 1, 2012.

## — The basic principle of communication in EMCS. Step by step.

- ① The consignor submits the draft e-AD.
- ② The authorities in the member state of departure send back a checked and validated e-AD with an administrative reference code (ARC).
- ③ Before sending the goods, the consignor attaches the printed e-AD.
- ④ The member state of departure transmits the e-AD to the member state of destination.
- ⑤ The member state of destination forwards the e-AD to the consignee of the goods.
- ⑥ The excise goods reach their destination.
- ⑦ The consignee submits an acknowledgment of receipt to the appropriate authorities in the member state of destination.
- ⑧ The member state of destination validates the acknowledgment of receipt and sends it back to the consignee.
- ⑨ The member state of destination transmits the acknowledgment of receipt to the member state of departure.
- ⑩ The member state of departure forwards the acknowledgment of receipt to the consignor.



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