



EU e-Learning module

Excise Movement and Control System (EMCS)

Course with restricted access.



*Leading for results.
Learning for purpose.*

The Excise Movement and Control System (EMCS) is a computerised system for monitoring the movement of excise goods under duty suspension in the EU. It ensures and records, in real-time, the secure movement of alcohol, tobacco and energy products, simplifies procedures for traders with a standardised electronic system for the EU, speeds up the release of goods and creates a paperless administration. More than 100 000 economic operators currently use the system, and it is a crucial tool for information exchange and cooperation between Member States.

The easy-to-use eLearning course **Excise Movement and Control System (EMCS)** is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Fiscalis 2020 Programme.

Scope

This course is designed to train you about the actors involved in movement of excise goods and the main EMCS processes.

Audience

As the course contains sensitive information, it is only available for the following professionals:

- Economic Operators entitled to dispatch or receive goods under Excise duty suspension arrangements and wanting accurate and up-to-date reference information.
- The MS Administrations responsible for monitoring outgoing traffic and maintaining and disseminating accurate and up-to-date reference information.

Learning Outcomes

At the end of the course, you will be able to handle:

- the submission, cancellation or rejection of an Electronic Administrative Document (e-AD);
- the submission of a Report of Receipt;
- the change of the destination of the movement or the split of a consignment by the Consignor;
- the post-delivery processing procedures;
- specific processes related to direct delivery, import, exempted or temporary registered consignee;
- excise duty suspension arrangements.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.



Features

You may interrupt your course. When reopening the course, you can resume where you left off.

Besides the menu, in the upper toolbar of the course, a course map allows you to quickly access the sections and subsections.

A course summary of the most relevant information is available in a printable format. You can also print any screen of the course with the print option.



Course duration

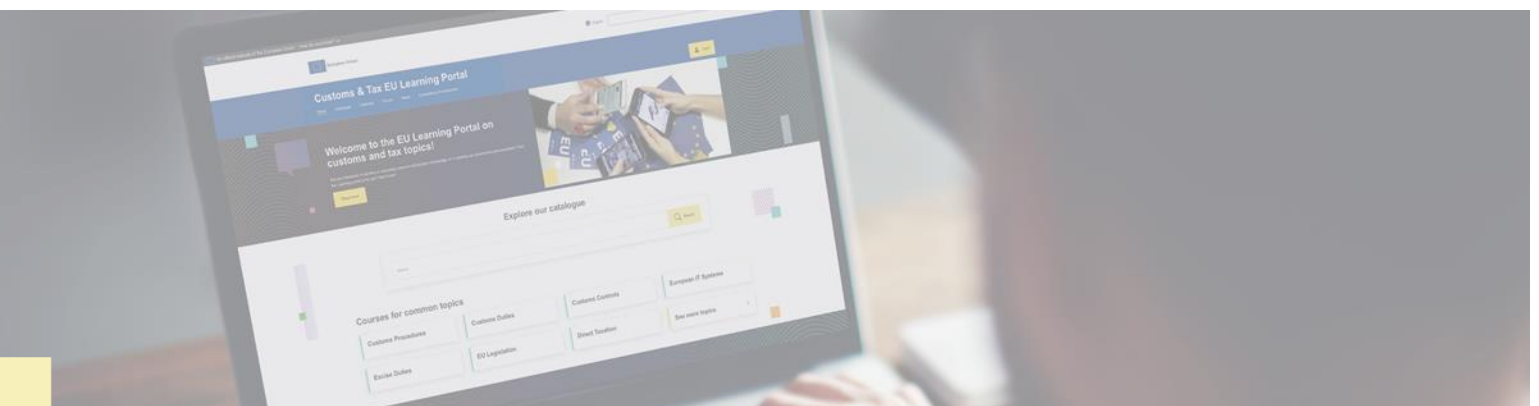
The course takes around 1.5 hours.

Available languages

The course is available in English. However, consult the [Customs & Tax EU Learning Portal](#) for the availability of further EU language versions.

Let's get started!

- The eLearning module is not publicly available. It is accessible exclusively to national Tax and Customs administrations via the [Customs & Tax EU Learning Portal](#). Log in with your professional email.
- If you experience technical issues, click on the FAQ or Support buttons of the [Customs & Tax EU Learning Portal](#).



Find out more

Visit the [Customs & Tax EU Learning Portal \(europa.eu\)](#)

Contact DG TAXUD/E3 Management of Programmes & EU training
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