





Electronic Administrative Document for Excise Goods (e-AD)

Published: 28.10.2022.

 Price Free	 Execution deadline in working days - Learn more Close	 Recipient Any person Learn more Close	 Receiving restrictions -
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 Description:

Immediately.

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Reports may only be submitted by a person who is registered as an EMCS user and who has a permit to carry out transactions with excisable goods under the suspension of excise duty (merchants who are registered in the European Union Excise Data Exchange System (SEED)).

Acceptance by the SRS of an electronic administrative document and other electronic reports on excise goods subject to deferred payment of excise duty submitted by the applicant through the Excise movement and control system (EMCS).

[Process description](#) [Related documents](#)

Process description

Service requests

1. The consignor of excisable goods must submit the e-AD application to the EMCS merchant prior to dispatch of goods. The system automatically checks for errors and accepts the document by assigning a special ARC (Administrative Reference Code) identifier .
2. The consignor of the excisable goods may send goods with an accepted e-AD and ARC code. ARC is a unique number throughout the European Union.
3. The consignee of the excisable goods must submit a certificate of receipt of the EMCS goods and shall conclude the e-AD.
4. Economic operators may also submit other electronic messages related to e-AD, such as e-AD cancellation, change of place of deliver, splitting the consignment, etc.

Receipt of services

For all submitted draft reports, EMCS shall send an accepted statement of reports or errors submitted. All messages associated with e-AD contain a reference to ARC.

<https://www.vid.gov.lv/en/services/electronic-administrative-document-excise-goods-e-ad>