| OWNER: | ISSUE DATE: | VERSION: |
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| DG TAXUD | 17/04/2025 | 4.22 |

**European Commission**
**Taxation and Customs Union DG**

**SUBJECT:**

# Excise High Level and Business Requirements BPM Report for Core

**SC20-RfA#842**

**FRAMEWORK CONTRACT:**
TAXUD/2021/CC/162

**STATUS:** MSI

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# 1. INTRODUCTION

## 1.1. Document Purpose

This document presents the high level and business requirement BPMs for Core. Annexes to this report contain the model graphics and business requirements that support the readability of this report.

## 1.2. Deviation From TEMPO

The following TEMPO sections are not part of this document:

- Sign Off list;
- Distribution List;
- Scope;
- Applicable Documents;
- List of Tables;
- List of Figures.

The following TEMPO sections are added to this document:

- Project Ownership;
- Intended Audience.

## 1.3. Assumption and Constraints

The reader should have a basic knowledge of the levelling guidelines [
R01].

## 1.4. Project Ownership

The unit DG TAXUD/C3 is the project owner of this Excise High Level and Business Requirements BPM Report.

## 1.5. Intended Audience

1. The purpose of this document is to establish a common understanding between readers that are familiar with the applicable documents and may belong to the following categories:

- Any person responsible for the Excise - EMCS business / system processes, requirements, functional specifications or conformance testing;
- Any person responsible for the Export - AES business / system processes, requirements, functional specifications or conformance testing;
- Any person of the development team of DG TAXUD/C5 who will use this document as a reference during the development cycle;
- Any person from the DG TAXUD units who has to verify whether the current document is consistent with the applicable documents and depicts the solution to be followed;
- Any Member State (MS) or Trade representatives who have to identify the actions, implications and consequences on their national domain, including both business people and people having an IT background.

## 1.6. Structure of Document

This document is organised as follows:

- Introduction;
- References, containing a list of acronyms and abbreviations and the documents referenced in this report;
- Document History, listing the different versions and submission dates of this report;

- High Level Business Overview, providing an overview of the business domain and the actors, and mentioning the legal units responsible for the business domain covered in this report
- Process Models, visualising in separate sections information from the high level and business requirement BPMs relating to the business domain covered in this report.

In a separate report, the following related annex may be found:

- Annex 1: Model Graphics
- Annex 2: Business Requirements, providing a list of all business requirements for the processes covered in this report
- Annex 3: List of Amendments.

# 2. REFERENCES

## 2.1. Acronyms and abbreviations

| ACRONYM | DESCRIPTION |
|---|---|
| ARC | Administrative Reference Code |
| Art | Article |
| B2B | Business-to-Business |
| BPM | Business Process Model |
| CCN | Common Communication Network |
| COL | Customs Office List |
| DG TAXUD | Directorate General Taxation and Customs Union |
| e-AD | Electronic Administrative Document |
| e-SAD | Electronic Simplified Administrative Document |
| ELO | Excise Liaison Office |
| EMCS | Excise Movement and Control System |
| EOL | Excise Office List |
| EU | European Union |
| HL | High Level |
| ID | Identifier |
| IT | Information Technology |
| MS | Member State(s) |
| MSA | Member State Administration |
| N/A | Not Applicable |
| RADM | Registration and Authorisation Data Management |
| Reg | Regulation |
| TEMPO | TAXUD Electronic Management of Projects On-Line |
| UR | User Requirement |

Table 2.1: Acronyms and abbreviations

## 2.2. Reference Documents

The following documents are of interest to this document and its annexes:

| REF. | TITLE | ORIGINATOR | VERSION | DATE |
|---|---|---|---|---|
| R01 | CD3-SC06-QTMR003-UCC L2-L3 ICS AES CD PoUS | DG TAXUD | 4.00 | 10/11/2015 |

| | | | | |
|---|---|---|---|---|
| | BPMs, EU Customs BPM Methodology | | | |
| R02 | Workshop MoM on ARIS Planning, L1 and L2 scope and expectations | DG TAXUD | 1.00 | 15/04/2014 |
| R03 | Baseline Legislation: (1) the Directive 2020/262, (2) the Commission Regulation 684/2009 and its updates, and (3) the Council Regulation 389/2012 and its Implementing Regulations. | DG TAXUD | N/A | N/A |
| R04 | CED N° 824 rev1 - Strategic and Tactical Plan | DG TAXUD | rev1 | 01/04/2014 |
| R05 | FITSDEV3-Workshop BPMs L1-L2-MOM | FITSDEV3 | 0.01 | 28/07/2014 |
| R06 | FITSDEV3-Workshop BPMs L2-L3-MOM | N/A | 0.01 | N/A |

Table 2.2: Reference Documents

# 3. DOCUMENT HISTORY

| ED. | REV. | DATE | DESCRIPTION | ACTION * | PAGES |
|---|---|---|---|---|---|
| 1 | 01 | 30/07/2015 | Producing the L3 requirements:<br>COR_BUS_0001<br>COR_BUS_0002<br>COR_BUS_0003<br>COR_BUS_0004<br>COR_BUS_0005<br>COR_BUS_0006<br>COR_BUS_0007<br>COR_BUS_0008<br>COR_BUS_0009<br>COR_BUS_0010<br>COR_BUS_0011<br>COR_BUS_0012<br>COR_BUS_0013<br>COR_BUS_0014<br><br>in accordance with RFA: FD3-SC02-326 Left over diagrams from L3-L4 Core Business - part 1-BPMs | I,U | As required |
| 1 | 02 | 26/05/2016 | Producing the L3 requirements:<br>COR_BUS_0001<br>COR_BUS_0002<br>COR_BUS_0003<br>COR_BUS_0004<br>COR_BUS_0005<br>COR_BUS_0006<br>COR_BUS_0007<br>COR_BUS_0008<br>COR_BUS_0009<br>COR_BUS_0010<br>COR_BUS_0011<br>COR_BUS_0012<br>COR_BUS_0013<br>COR_BUS_0014<br><br>in accordance with RFA: FD3-SC02-326 Left over diagrams from L3-L4 Core Business - part 1-BPMs (after the completion of the | I,U | As required |

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| | | | activity under RfA-348 :Production of BPM AS-IS MADs).<br><br>Re-submitted for review to DG Taxation and Customs Union. | | |
| N/A | undefined | N/A | Producing the L3 requirements:<br>COR_BUS_0001<br>COR_BUS_0002<br>COR_BUS_0003<br>COR_BUS_0004<br>COR_BUS_0005<br>COR_BUS_0006<br>COR_BUS_0007<br>COR_BUS_0008<br>COR_BUS_0009<br>COR_BUS_0010<br>COR_BUS_0011<br>COR_BUS_0012<br>COR_BUS_0013<br>COR_BUS_0014<br><br>in accordance with RFA: FD3-SC02-326 Left over diagrams from L3-L4 Core Business - part 1-BPMs (after the completion of the activity under RfA-348 :Production of BPM AS-IS MADs).<br><br>Submitted for acceptance to DG Taxation and Customs Union. | I,U | As required |
| 1 | 02 | 03/11/2016 | Producing the following:<br><br>BPMs Models<br>· L2 EMCS Core<br>· L1 Excise Global BPM<br>· L2-CORE-AS-IS-01-00-EMCS Core<br>· L3-CORE-AS-IS-01-01-Submit and Register an e-AD<br>· L3-CORE-AS-IS-01-02-Perform Report of Receipt/ Export<br>· L3-CORE-AS-IS-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss | I,U | As required |

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|---|---|---|---|---|---|
| | | | · L3-CORE-AS-IS-01-04-Perform Cancellation<br>· L3-CORE-AS-IS-01-05-Perform Splitting of Consignment<br>· L3-CORE-AS-IS-01-06-Perform Change of Destination<br>· L3-CORE-AS-IS-01-07-Forward e-AD to Consignor<br>· L3-CORE-AS-IS-01-08-Forward e-AD to MSA of Destination<br>· L3-CORE-AS-IS-01-09-Handle Change of Destination indicating Change of Place of Delivery<br>· L3-CORE-AS-IS-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>· L3-CORE-AS-IS-01-11-Handle Change of Destination indicating Change of Consignee<br>· L3-CORE-AS-IS-01-12-Manage Explanations on Reasons for Shortages or Excesses<br>· L3-CORE-AS-IS-01-13-Manage Information on Intended Claims<br><br>L3 Legal Data<br>· ARCType<br>· AttributeforCancellationType<br>· AttributeforChangeofDestinationType<br>· AttributeforReportofReceiptType<br>· AttributesTypeforDraftelectronicadministrativedocument<br>· BodyEadType<br>· BodyEadTypeforSplitting operation<br>· BodyReportOfReceiptType | | |

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|---|---|---|---|---|---|
| | | | · CancellationType<br>· ComplementConsigneeTraderType<br>· ConsigneeTraderType<br>· ConsignorTraderType<br>· DeliveryPlaceTraderType<br>· DestinationChangedType<br>· DispatchImportOfficeType<br>· DocumentCertificateType<br>· EadType<br>· EMCS Core<br>· ExciseMovemente-ADforReportofReceiptType<br>· ExciseMovemente-ADType<br>· ExciseNotificationType<br>· GuarantorTraderType<br>· ImportSadType<br>· MovementGuaranteeType<br>· MsaOfSplittingType<br>· OfficeType<br>· PackageType<br>· PlaceOfDispatchTraderType<br>· ReportOfReceiptExportType<br>· SplitDetailsEadType<br>· SplittingEadType<br>· TransportDetailsType<br>· TransportModeType<br>· TransportTraderType<br>· UnsatisfactoryReasonType<br>· UpdateEadType<br>· WineOperationCodeType<br>· WineProductType<br><br>L3 FADs<br>· Add date and time of validation and a sequence number to the Change of Destination<br>· Add date and time of validation to the Cancellation<br>· Analyse information | | |

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| | | | · Communicate analysis results<br>· Communicate Cancellation<br>· Forward Cancellation<br>· Forward Cancellation(1)<br>· Forward Change of Destination<br>· Forward Change of Destination<br>· Forward Change of Destination(1)<br>· Forward e-AD<br>· Forward e-AD(1)<br>· Forward e-AD(2)<br>· Forward e-AD(3)<br>· Forward Explanation on Reason for Shortages or Excesses to other MSA<br>· Forward Notification of splitting<br>· Generate a new e-AD per each Destination replacing the original e-AD<br>· Generate for the original e-AD a Notification of splitting<br>· Generate Notification of Change of Destination<br>· Generate Notification of Change of Destination (1)<br>· Inform Guarantor that the goods have not arrived at their destination<br>· Inform of Change of Destination<br>· Inform of invalid data in draft Cancellation<br>· Inform of invalid data in draft Change of Destination<br>· Inform of invalid data in draft Explanation on Reason for Shortage<br>· Inform of invalid data on Splitting Operation<br>· Inform using the Notification of Change of Destination | | |

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| | | | · Inform using the Notification of Change of Destination<br>· Prepare analysis results<br>· Send Notification of Splitting<br>· Send Notification of Splitting(1)<br>· Submit draft Change of Destination<br>· Submit draft Cancellation, upon completion of the relevant fields<br>· Submit draft Explanation on Reason for Shortage<br>· Submit draft Splitting operation<br>· Update original e-AD according to the information in Change of Destination<br>· Validate draft Cancellation<br>· Validate draft Change of Destination<br>· Validate draft Explanation on Reason for Shortage<br>· Validate draft Splitting Operation<br><br>Business Requirements Matrix<br>· Core-BR Matrix<br><br>in accordance with RFA: FD3-SC0-381:Completion of the Core Business L2_L3 BPMs based on EMCS 3.2 baseline legislation.<br>Submitted for review to DG Taxation and Customs Union. | | |
| 1 | 03 | 25/11/2016 | Producing the following:<br><br>BPMs Models<br>· L2 EMCS Core<br>· L1 Excise Global BPM<br>· L2-CORE-AS-IS-01-00-EMCS Core | I,U | As required |

| | | | | | |
|---|---|---|---|---|---|
| | | | · L3-CORE-AS-IS-01-01-Submit and Register an e-AD<br>· L3-CORE-AS-IS-01-02-Perform Report of Receipt/ Export<br>· L3-CORE-AS-IS-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss<br>· L3-CORE-AS-IS-01-04-Perform Cancellation<br>· L3-CORE-AS-IS-01-05-Perform Splitting of Consignment<br>· L3-CORE-AS-IS-01-06-Perform Change of Destination<br>· L3-CORE-AS-IS-01-07-Forward e-AD to Consignor<br>· L3-CORE-AS-IS-01-08-Forward e-AD to MSA of Destination<br>· L3-CORE-AS-IS-01-09-Handle Change of Destination indicating Change of Place of Delivery<br>· L3-CORE-AS-IS-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>· L3-CORE-AS-IS-01-11-Handle Change of Destination indicating Change of Consignee<br>· L3-CORE-AS-IS-01-12-Manage Explanations on Reasons for Shortages or Excesses<br>· L3-CORE-AS-IS-01-13-Manage Information on Intended Claims<br><br>L3 Legal Data<br>· ARCType<br>· AttributeforCancellationType<br>· AttributeforChangeofDestinationType<br>· AttributeforReportofReceiptType | | |

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|---|---|---|---|---|---|
| | | | · AttributesTypeforDraftelectronicadministrativedocument<br>· BodyEadType<br>· BodyEadTypeforSplittingoperation<br>· BodyReportOfReceiptType<br>· CancellationType<br>· ComplementConsigneeTraderType<br>· ConsigneeTraderType<br>· ConsignorTraderType<br>· DeliveryPlaceTraderType<br>· DestinationChangedType<br>· DispatchImportOfficeType<br>· DocumentCertificateType<br>· EadType<br>· EMCS Core<br>· ExciseMovemente-ADforReportofReceiptType<br>· ExciseMovemente-ADType<br>· ExciseNotificationType<br>· GuarantorTraderType<br>· ImportSadType<br>· MovementGuaranteeType<br>· MsaOfSplittingType<br>· OfficeType<br>· PackageType<br>· PlaceOfDispatchTraderType<br>· ReportOfReceiptExportType<br>· SplitDetailsEadType<br>· SplittingEadType<br>· TransportDetailsType<br>· TransportModeType<br>· TransportTraderType<br>· UnsatisfactoryReasonType<br>· UpdateEadType<br>· WineOperationCodeType<br>· WineProductType | | |

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| | | | L3 FADs<br>· Add date and time of validation and a sequence number to the Change of Destination<br>· Add date and time of validation to the Cancellation<br>· Analyse information<br>· Communicate analysis results<br>· Communicate Cancellation<br>· Forward Cancellation<br>· Forward Cancellation(1)<br>· Forward Change of Destination<br>· Forward Change of Destination<br>· Forward Change of Destination(1)<br>· Forward e-AD<br>· Forward e-AD(1)<br>· Forward e-AD(2)<br>· Forward e-AD(3)<br>· Forward Explanation on Reason for Shortages or Excesses to other MSA<br>· Forward Notification of splitting<br>· Generate a new e-AD per each Destination replacing the original e-AD<br>· Generate for the original e-AD a Notification of splitting<br>· Generate Notification of Change of Destination<br>· Generate Notification of Change of Destination (1)<br>· Inform Guarantor that the goods have not arrived at their destination<br>· Inform of Change of Destination<br>· Inform of invalid data in draft Cancellation<br>· Inform of invalid data in draft Change of Destination | | |

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|---|---|---|---|---|---|
| | | | · Inform of invalid data in draft Explanation on Reason for Shortage<br>· Inform of invalid data on Splitting Operation<br>· Inform using the Notification of Change of Destination<br>· Inform using the Notification of Change of Destination<br>· Prepare analysis results<br>· Send Notification of Splitting<br>· Send Notification of Splitting(1)<br>· Submit draft Change of Destination<br>· Submit draft Cancellation, upon completion of the relevant fields<br>· Submit draft Explanation on Reason for Shortage<br>· Submit draft Splitting operation<br>· Update original e-AD according to the information in Change of Destination<br>· Validate draft Cancellation<br>· Validate draft Change of Destination<br>· Validate draft Explanation on Reason for Shortage<br>· Validate draft Splitting Operation<br><br>Business Requirements Matrix<br>· Core-BR Matrix<br><br>in accordance with RFA: FD3-SC0-381:Completion of the Core Business L2_L3 BPMs based on EMCS 3.2 baseline legislation.<br>Submitted for acceptance to DG Taxation and Customs Union. | | |

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| 1 | 04 | 03/03/2017 | Produced/Updated L2-L3 Models and Artefacts (EMCS P3.3 Evolution & EMCS Baseline Completion) under SC04-RFA#393<br><br>Submitted for review to DG Taxation and Customs Union. | I,U | All |
| 1 | 05 | 15/06/2017 | Produced/Updated L2-L3 Models and Artefacts (EMCS P3.3 Evolution & EMCS Baseline Completion) under SC04-RFA#393<br><br>Submitted for Acceptance to DG Taxation and Customs Union. | I,U | All |
| 1 | 06 | 04/08/2017 | Published for Member States (MSP). | I,U | All |
| 1 | 07 | 03/04/2018 | Submitted for Review to DG Taxation and Customs Union. | I,U | All |
| 1 | 08 | 02/05/2018 | Submitted for Acceptance to DG Taxation and Customs Union. | I,U | All |
| 1 | 09 | 02/05/2018 | Published for Member States (MSI). | I,U | All |
| 1 | 10 | 08/10/2018 | Implementation of EMCS 3.4 BPMs under SC05-RfA #525.<br><br>Submitted for Review to DG Taxation and Customs Union. | I,U | All |
| 1 | 11 | 29/10/2018 | Implementation of EMCS 3.4 BPMs under SC05-RfA #525.<br><br>Submitted for Acceptance to DG Taxation and Customs Union. | I,U | All |
| 1 | 12 | 23/11/2018 | Published for Member States (MSI). | I,U | All |
| 3 | 92 | 11/11/2020 | Implementation of EMCS Phase 4 BPMs under SC09-RfA#632.<br><br>Submitted for Review to DG Taxation and Customs Union. | I, U | All |
| 3 | 93 | 01/12/2020 | Implementation of review comments for EMCS Phase 4 BPMs under SC09-RfA#632. | I, U | All |

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| | | | Submitted for Acceptance to DG Taxation and Customs Union. | | |
| 3 | 94 | 16/12/2020 | Implementation of Phase 4 BPMs under SC09-RfA#632. Submitted for Member States' review. | I, U | All |
| 4 | 00 | 19/04/2021 | Implementation of Phase 4 Member States review comments under SC09-RfA#632. Published for Member States Information (MSI). | I, U | All |
| 4 | 01 | 18/11/2021 | Implementation of the following RFCs:<br>FESS-274, FESS-276, FESS-277, FESS-278, FESS-279, FESS-280, FESS-281, FESS-282, FESS-283, FESS-284, FESS-285.<br><br>Published for Member States Information (MSI). | I, U | All |
| 4 | 02 | 25/10/2022 | Implementation of the following RFCs:<br>FESS-286, FESS-287, FESS-288, FESS-289, FESS-290, FESS-291, FESS-292, FESS-293, FESS-294, FESS-295, FESS-296, FESS-297, FESS-298, FESS-299, FESS-300, FESS-302.<br><br>Submitted for Review to DG TAXUD. | I, U | All |
| 4 | 03 | 30/11/2022 | Implementation of review comments received under SC08-RfA#192 from DG TAXUD.<br><br>Submitted for Acceptance to DG TAXUD. | I, U | All |
| 4 | 10 | 07/12/2022 | Implemented BPMs under SC08-RfA#192.<br><br>Submitted for Member States Review. | I, U | All |
| 4 | 11 | 17/02/2023 | Implemented BPMs under SC08-RfA#275.<br>Implementation of the following RFCs: | I, U | All |

| | | | | | |
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| | | | FESS-305, FESS-306<br><br>Submitted for Review to DG TAXUD. | | |
| 4 | 12 | 01/03/2023 | Implemented BPMs under SC08-RfA#275.<br>Submitted for Acceptance to DG TAXUD. | I, U | All |
| 4 | 12 | 01/03/2023 | Implemented BPMs under SC08-RfA#275.<br>Published for Member States Information (MSI). | I, U | All |
| 4 | 13 | 21/01/2025 | Implementation of the following RFCs:<br>FESS-307/Rev1, FESS-309/Rev1, FESS-310/Rev1, FESS-311/Rev1, FESS-312/Rev1, FESS-314/Rev1, FESS-315/Rev1, FESS-316/Rev1, FESS-317/Rev1, FESS-318/Rev1, FESS-319/Rev1, FESS-323/Rev1, FESS-330/Rev1, FESS-333, FESS-322, FESS-324, FESS-325, FESS-326, FESS-327, FESS-328, FESS-329, FESS-331, FESS-332, FESS-334, FESS-335, FESS-337, FESS-338, FESS-339, FESS-341, FESS-342, FESS-343, FESS-345, FESS-346, FESS-347, FESS-348<br><br>Submitted for Review to DG TAXUD | I, U | All |
| 4 | 20 | 25/02/2025 | Implementation of the following RFCs:<br>FESS-307/Rev1, FESS-309/Rev1, FESS-310/Rev1, FESS-311/Rev1, FESS-312/Rev1, FESS-314/Rev1, FESS-315/Rev1, FESS-316/Rev1, FESS-317/Rev1, FESS-318/Rev1, FESS-319/Rev1, FESS-323/Rev1, FESS-330/Rev1, FESS-333, FESS-322, FESS-324, FESS-325, FESS-326, FESS-327, FESS-328, FESS-329, FESS-331, FESS-332, FESS-334, FESS-335, FESS-337, FESS-338, FESS-339, FESS-341, FESS-342, FESS-343, FESS-345, FESS-346, FESS-347, FESS-348 | I, U | All |

| | | | | | |
|---|---|---|---|---|---|
| | | | Submitted for Acceptance to DG TAXUD | | |
| 4 | 20 | 25/02/2025 | Implementation of the following RFCs:<br>FESS-307/Rev1, FESS-309/Rev1, FESS-310/Rev1, FESS-311/Rev1, FESS-312/Rev1, FESS-314/Rev1, FESS-315/Rev1, FESS-316/Rev1, FESS-317/Rev1, FESS-318/Rev1, FESS-319/Rev1, FESS-323/Rev1, FESS-330/Rev1, FESS-333, FESS-322, FESS-324, FESS-325, FESS-326, FESS-327, FESS-328, FESS-329, FESS-331, FESS-332, FESS-334, FESS-335, FESS-337, FESS-338, FESS-339, FESS-341, FESS-342, FESS-343, FESS-345, FESS-346, FESS-347, FESS-348<br><br>Submitted for Member States Review (MSP) | N/A | N/A |
| 4 | 22 | 17/04/2025 | Submitted for Member States Information (MSI) | N/A | N/A |

Table 3.1: Document History

*I = Insert, R = Replace, U = Update

# 4. HIGH LEVEL BUSINESS OVERVIEW

## 4.1. Business Domain Overview

EMCS Core encapsulates all processes that make up the business life cycle of an excise movement under duty suspension arrangements.

## 4.2. Actors

| ACTOR | ROLE |
| --- | --- |
| MSA | The Excise Office of each Member State of the Union, to which the Treaty is applicable, in accordance with Article 299 thereof, with the exception of third territories.(Art. 3 2020/162) This MSA can be the MSA of Dispatch, the MSA of Destination or the MSA of Export. |
| Consignee | The Economic Operator that reports receipt of goods and submits this information to the MSA of Destination.<br><br>Note: in these specifications, unless explicitly stated otherwise, the terms "consignor" and "consignee" mean any type of consignor and consignee respectively. For instance, “consignor” may mean authorised warehouse keeper, or registered consignor, or certified consignor or temporary certified consignor. The specific type of operator will be indicated only when a process, rule, condition, etc. requires it (i.e. applies only to one or more specific types of consignors or of consignees). |
| Claiming MSA | The Claiming MSA is the MSA that estimates having the right to claim duties on the shortages according to the place where they have actually arisen, based on all evidences at its disposal.<br><br>The Claiming MSA can be the MSA of Dispatch or the MSA of Destination or any other MSA. |
| Consignor | The Economic Operator that submits the e-AD and all possible changes, e.g. cancellation, change of destination, splitting, etc. to the MSA of Dispatch. The Consignor is the owner of the contents of an e-AD, i.e. he is the only one allowed to change its content.<br><br>Note: in these specifications, unless explicitly stated otherwise, the terms "consignor" and "consignee" mean any type of consignor and consignee respectively. For instance, “consignor” may mean authorised warehouse keeper, or registered consignor, or certified consignor or temporary certified consignor. The specific type of operator will be indicated only when a process, rule, condition, etc. requires it |

| | |
|---|---|
| | (i.e. applies only to one or more specific types of consignors or of consignees). |
| Economic Operator | Any economic operator involved at a given movement either as Consignor or as a Consignee.<br>In accordance with Regulation No 389/2012, Art. 2(10), a person who, in the course of his business, is involved in activities covered by legislation on Excise Duties, whether authorized to do so or not. |
| Economic Operator | Any economic operator involved at a given movement either as Consignor or as a Consignee.<br>In accordance with Regulation No 389/2012, Art. 2(10), a person who, in the course of his business, is involved in activities covered by legislation on Excise Duties, whether authorized to do so or not. |
| Customs Office of Export | The customs office designated by the customs authorities in accordance with the customs legislation where for goods leaving the customs territory of the Union the formalities for placing them under the export procedure are to be carried out or where a re-export notification is to be lodged, where applicable. |
| Declarant or Representative | The Declarant or Representative can be the person presenting the goods or the holder of the temporary storage facility or the holder of a storage facility in a free zone or any other person able to present the goods where the person presenting the goods<br>has been informed, and given its consent under a contractual arrangement, that this person lodges the declaration. |
| MSA of Export or Destination | The MSA of Destination is the excise office that forwards, the received information to the consignee, and formally validates the report of receipt before transferring it to the MSA Dispatch. It monitors the incoming traffic, e.g. the goods entering into tax warehouse. In addition, it monitors arriving movements to all intra-EU destinations, e.g. tax warehouses, registered consignees and exempted consignees (*).<br><br>The MSA of Export is the excise office that forwards the e-AD to the Customs Office of Export, receives the Exit Results and completes the Report of Export.<br><br>The MSA of Destination and the MSA of Export are the same MSA.<br><br>(*) The exempted consignees (Article 11 and 12 of the Directive 2020/262) will be dealt separately. |
| Former MSA of Destination | The MSA of Destination mentioned in the original e-AD and which is no longer the MSA of Destination of the movement, |

| | |
|---|---|
| | due to a Change of Destination or Splitting performed on the specific movement. |
| Sending MSA | The Excise Office that sends a message to another Excise Office. This can be any MSA, i.e. the MSA of Dispatch, the MSA of Destination/ MSA of Export or a third MSA. |
| MSA of Dispatch | The Excise Office that receives and validates all information (draft e-AD/e-SAD, cancellation, etc) submitted by the Consignor, before sending this information to the MSA Destination. It monitors the outgoing traffic, e.g. the goods leaving the tax warehouse. |
| Receiving MSA | The Excise Office that receives a message from another Excise Office. This can be any MSA, i.e. the MSA of Dispatch, the MSA of Destination/ MSA of Export or a third MSA. |
| Customs Office of Exit | The customs office competent for the place from where the goods will leave the customs territory of the Union to a destination outside the customs territory of the Union. |
| MSA of Destination | The MSA of Destination is the excise office that forwards, the received information to the consignee, and formally validates the report of receipt before transferring it to the MSA Dispatch. It monitors the incoming traffic, e.g. the goods entering into tax warehouse. In addition, it monitors arriving movements to all intra-EU destinations, e.g. tax warehouses, registered consignees and exempted consignees (*).<br><br>(*) The exempted consignees (Article 11 and 12 of the Directive 2020/262) will be dealt separately. |
| Consignor | The Economic Operator that submits the e-AD/e-SAD and all possible changes, e.g. change of destination, splitting (duty suspension only), cancellation (duty suspension only), etc. to the MSA of Dispatch. The Consignor is the owner of the contents of an e-AD/e-SAD, i.e. he is the only one allowed to change its contents.<br><br>Note: in these specifications, unless explicitly stated otherwise, the terms "consignor" and "consignee" mean any type of consignor and consignee respectively. For instance, “consignor” may mean authorised warehouse keeper, or registered consignor, or certified consignor or temporary certified consignor. The specific type of operator will be indicated only when a process, rule, condition, etc. requires it (i.e. applies only to one or more specific types of consignors or of consignees). |

| | |
|---|---|
| Sending MSA | The Excise Office that sends a message to another Excise Office. This can be any MSA, i.e. the MSA of Dispatch, the MSA of Destination/ MSA of Export or a third MSA. |
| Former Consignee | The Consignee mentioned in the original e-AD and which is no longer the Consignee of the movement, due to a Change of Destination or Splitting performed on the specific movement. |
| Guarantor | The guarantor is the person who provides the guarantee of the movement (in order to cover the risks inherent in the movement under suspension of excise duty).<br><br>Usually, the movement guarantee is provided by the Consignor. However it is possible that the Consignee, the transporter or the owner of the goods is requested to do it. It is also possible that several of these actors jointly provide the movement guarantee. |
| Receiving MSA | The Excise Office that receives a message from another Excise Office. This can be any MSA, i.e. the MSA of Dispatch, the MSA of Destination/ MSA of Export or a third MSA. |
| Excise Authority | N/A |

## 4.3. Legal Units

The following legal units are responsible for the business domain: DG TAXUD.

- C3

# 5. Process Models

This section provides the full business process documentation of the processes within the scope of this business domain.
For each business process the process details, such as assumptions and reference documents, are documented. In addition a set of tables describe each process flow component (events and tasks) with further details regarding their legal references and additional descriptive information where necessary.
In Annex 1 and Annex 2 the related model graphic and business requirements can be found respectively.

## 5.1. L2 High Level BPM

### 5.1.1. Process L3-CORE-01-14-Handle expiration of journey time estimate given by the Consignor

#### 5.1.1.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-14 |
| Full Name | Handle expiration of journey time estimate given by the Consignor |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.1: Process Details

### 5.1.2. Process L2-CORE-01-00-Core

#### 5.1.2.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L2-CORE-01-00 |
| Full Name | EMCS Core |
| Assumptions | N/A |
| Reference Documents | A list of reference documents can be found in the document "EU Customs High Level and Business Requirements BPM Report".<br>• L2 EMCS Core VACD. |

Table 5.2: Process Details

### 5.1.3. Process L3-CORE-01-18-Validate draft message received from Economic Operator

#### 5.1.3.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-18 |
| Full Name | Validate draft<br>message received<br>from Economic Operator |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.3: Process Details

### 5.1.4. Process L3-CORE-01-15-Perform status/synchronisation request

#### 5.1.4.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-COR-01-15 |
| Full Name | Perform status/synchronisation request |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.4: Process Details

### 5.1.5. Process L3-CORE-01-19-Validate message received from MSA

#### 5.1.5.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-19 |
| Full Name | Validate message<br>received from MSA |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.5: Process Details

### 5.1.6. Process L3-CORE-01-16-Disseminate reminder

#### 5.1.6.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-16 |
| Full Name | Disseminate reminder |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.6: Process Details

### 5.1.7. Process L3-CORE-01-17-Exchange Explanation on Delay

#### 5.1.7.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-17 |
| Full Name | Exchange Explanation<br>on Delay |
| Assumptions | • The explanations receipt shall take place within a period of four months from the start of the movement (in accordance with Article 10(4)) |
| Reference Documents | N/A |

Table 5.7: Process Details

### 5.1.8. Process L3-CORE-01-20-Perform enquiry procedure (time limit of 90 days)

#### 5.1.8.1. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-20 |
| Full Name | Perform enquiry procedure<br>at expiry of time limit of 90 days<br>since the date of dispatch |
| Assumptions | |

| | |
|---|---|
| | • The process can be repeated as many times as the actor that triggers it wants, as long as the time limit for the Report of Receipt at the MSA of Dispatch is not reached. |
| Reference Documents | N/A |

Table 5.8: Process Details

## 5.2. L3 Business Requirements BPM

### 5.2.1. Process L3-CORE-01-01-Submit and Register an e-AD/e-SAD

#### 5.2.1.1. Objective of Process

The purpose of the current process is to describe the submission and handling of the e-AD/e-SAD for a movement of Excise Goods under suspension of Excise Duty or under the Duty Paid B2B regime, in accordance with the Council Directive 2020/262, Delegated Regulation (EU) 2022/1636, and Implementing Regulation (EU) 2022/1637.

The origin of the movement can be a tax warehouse or a place of importation (in accordance with Article 16(1) of Directive 2020/262). The destination of the movement (as defined in Article 16(1) of Directive 2020/262) can be a tax warehouse, a registered consignee (or a temporary registered consignee in accordance with Article 18 of the Council Directive 2020/262), a place where the excise goods leave the territory of the Union (i.e. movement for export), a place of direct delivery (in accordance with
Article 16(4) of Directive 2020/262), an exempted consignee (*) or a certified consignee or a temporary certified consignee in accordance with Article 35(8) of the Council Directive (EU) 2020/262.

The process starts when the Excise Goods are to be moved inside the territory of the European Union. For this purpose, the Consignor/Certified Consignor submits a draft e-AD/e-SAD to the MSA of Dispatch.

The MSA of Dispatch receives and then validates the data of the received draft e-AD/e-SAD, as defined in Table 1 of Annex I of the Delegated Regulation (EU) 2022/1636. When the data of the draft e-AD/e-SAD are found invalid, the Consignor is informed about these invalid data and the whole process ends here. When the data of the draft e-AD/e-SAD data are found valid, the MSA of Dispatch assigns an ARC to the e-AD/e-SAD and communicates the e-AD/e-SAD to the Consignor. The Consignor receives the e-AD/e-SAD and the process continues.

In case the destination of the movement is unknown, the whole process ends here. In case the destination of the movement is known, the MSA of Dispatch also forwards the e-AD/e-SAD to the MSA of Destination / MSA of Export (**).

The MSA of Destination/ MSA of Export receives the e-AD and then:

• In case of MSA of Export (i.e. movement is for export), the whole process ends here;

• In case of MSA of Destination, the MSA of Destination forwards the e-AD/e-SAD to the Consignee and the whole process ends.

(*) The exempted consignees (Article 11 and 12 of the Council Directive 2020/262) will be dealt separately.

(**) The MSA of Destination and the MSA of Export are the same MSA.

#### 5.2.1.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-01 |
| Full Name | Submit and Register an e-AD/e-SAD |
| Assumptions | • Date of submission is no earlier than 7 days before the indicated date of dispatch on e-AD Art 3 2009/684/ Regulation EC |
| Reference Documents | • L2-CORE-01-00-EMCS Core;<br>• L2 Core VACD. |

Table 5.9: Process Details

#### 5.2.1.3. Tasks and Events

### Event Excise Goods to be moved under Suspension of Excise Duty inside the territory of the European Union

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Excise Goods to be moved under Suspension of Excise Duty inside the territory of the European Union |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | 2003/1152/EC |

Table 5.10: Event Excise Goods to be moved under Suspension of Excise Duty inside the territory of the European Union

### Event Draft e-AD/e-SAD Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft e-AD/e-SAD Received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.11: Event Draft e-AD/e-SAD Received

## Task Validate draft e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(3) Directive (EU) 2020/262, Art. 3 and Art. 4 Delegated Regulation (EU) 2022/1636, Art. 2 and Art. 6 of Implementing Regulation 2022/1637, Art. 36(2) Directive (EU) 2020/262 |
| Requirements | COR_BUS_0002 |

Table 5.12: Task Validate draft e-AD/e-SAD

## Task Submit draft e-AD/e-SAD to MSA of Dispatch

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft e-AD/e-SAD to MSA of Dispatch |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(2) (EU) 2020/262, Art. 36(1) (EU) 2020/262 |
| Requirements | COR_BUS_0001 |

Table 5.13: Task Submit draft e-AD/e-SAD to MSA of Dispatch

## Task Inform Consignor of invalid data in draft e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform Consignor of invalid data in draft e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(3) Directive (EU) 2020/262, Art. 36(2) (EU) 2020/262 |
| Requirements | COR_BUS_0003 |

Table 5.14: Task Inform Consignor of invalid data in draft e-AD/e-SAD

### Event Notification for invalid data on e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification for invalid data on e-AD/e-SAD received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.15: Event Notification for invalid data on e-AD/e-SAD received

### Task Assign ARC to the e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Assign ARC to the e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(3) Directive (EU) 2020/262, Art. 36(2) (EU) 2020/262 |
| Requirements | COR_BUS_0004 |

Table 5.16: Task Assign ARC to the e-AD/e-SAD

### Event Draft e-AD/e-SAD found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft e-AD/e-SAD found invalid |

| | |
|---|---|
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.17: Event Draft e-AD/e-SAD found invalid

## Task Communicate the e-AD/e-SAD to Consignor

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Communicate the e-AD/e-SAD to Consignor |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(3) Directive (EU) 2020/262, Art. 36(2) (EU) 2020/262 |
| Requirements | N/A |

Table 5.18: Task Communicate the e-AD/e-SAD to Consignor

## Event e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.19: Event e-AD/e-SAD received

## Event Draft e-AD/e-SAD found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft e-AD/e-SAD found invalid |
| Event Type | End event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.20: Event Draft e-AD/e-SAD found invalid

## Event e-AD/e-SAD received by Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received by Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.21: Event e-AD/e-SAD received by Consignor

## Task Forward the e-AD/e-SAD to MSA of Destination / MSA of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward the e-AD/e-SAD to MSA of Destination / MSA of Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(4), 21(1) Directive (EU) 2020/262, Art. 36(3) (EU) 2020/262 |
| Requirements | COR_BUS_0006 |

Table 5.22: Task Forward the e-AD/e-SAD to MSA of Destination / MSA of Export

## Event e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received |
| Event Type | Message start event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.23: Event e-AD/e-SAD received

### Event e-AD/e-SAD communicated to Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD communicated to Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.24: Event e-AD/e-SAD communicated to Consignor

### Task Forward the e-AD/e-SAD to Consignee

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward the e-AD/e-SAD to Consignee |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | Art. 20(4), 21(1) Directive (EU) 2020/262, Art. 36(3) (EU) 2020/262 |
| Requirements | COR_BUS_0007 |

Table 5.25: Task Forward the e-AD/e-SAD to Consignee

### Event e-AD/e-SAD communicated to Consignor and forwarded MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD communicated to Consignor and forwarded MSA of Destination |

| | |
|---|---|
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.26: Event e-AD/e-SAD communicated to Consignor and forwarded MSA of Destination

### Event e-AD/e-SAD received by MSA of Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received by MSA of Export |
| Event Type | End event |
| Description | For Export of goods under duty suspension, the e-AD is not forwarded to the Consignee, as there is no direct -in the system- communication between the EMCS at the MSA of Destination/MSA of Export and this participant. |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.27: Event e-AD/e-SAD received by MSA of Export

### Event e-AD/e-SAD communicated to Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD communicated to Consignee |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-01-Submit and Register an e-AD/e-SAD |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.28: Event e-AD/e-SAD communicated to Consignee

## 5.2.2. Process L3-CORE-01-02-Perform Report of Receipt/ Export

### 5.2.2.1. Objective of Process

The purpose of the current process is to describe the submission and handling of the Report of Receipt/Export for a movement of Excise Goods under suspension of Excise Duty or under the Duty Paid B2B regime, in accordance with the Council Directive 2020/262, Delegated Regulation (EU) 2022/1636, and Implementing Regulation (EU) 2022/1637.

This process starts when:

- The Consignee receives the Excise Goods; or
- The MSA of Export (*) receives the Exit Results from the Customs Office of Export; or
- The MSA of Export (**) receives the Exit Results from the Customs Office of Export.

Case 1 (The Consignee receives the Excise Goods)
In case the process starts when the Consignee receives the Excise Goods, he/she submits the draft Report of Receipt (indicating that the consignment had been accepted) to the MSA of Destination, within 5 working days from the time the Consignee takes the delivery of the Excise Goods. It is also possible the Consignee to submit the draft Report of Receipt to the MSA of Destination after the aforementioned time limit of the 5 working days, given that this delay is duly justified to the satisfaction of the competent authorities. When the time limit of the five working days is reached and this delay is not duly justified to the satisfaction of the competent authorities, the submission of the draft Report of Receipt is no longer possible and the whole process ends at this point.
The MSA of Destination receives and then validates the data of the received draft Report of Receipt (indicating that the consignment had been accepted). If the data of the draft Report of Receipt are found invalid, the Consignee is informed about these invalid data and the whole process ends here. If the data of the draft Report of Receipt are found valid, the MSA of Destination confirms to the Consignee the registration of the Report of Receipt in accordance with the Article 19(2)(a) and (b) of the Council Directive (EU) 2020/262. Following, the MSA of Destination sends the Report of Receipt to the MSA of Dispatch and the process ends at the MSA of Destination at this point. Upon receipt of the Report of Receipt, the MSA of Dispatch forwards it to the Consignor and the whole process ends here.

Case 2 (The MSA of Export (*) receives the Exit Results from the Customs Office of Export)
In case the process starts when the MSA of Export (*) receives the Exit Results (indicating that the consignment had been accepted or refused) from the Customs Office of Export, the MSA of Dispatch registers the exit results and proceeds with completing a Report of Export. Upon completion of the Report of Export, the MSA of Dispatch sends it to the Consignor and the whole process ends.

Case 3 (The MSA of Export (**) receives the Exit Results from the Customs Office of Export)
In case the process starts when the MSA of Export (**) receives the Exit Results (indicating that the consignment had been accepted or refused) from the Customs Office of Export, the MSA of Destination/MSA of Export registers the exit results and then proceeds with completing a Report of Export. Then, the MSA of Dispatch sends the Report of Export to the MSA of Dispatch, which then forwards it to the Consignor and the whole process ends.

(*) The MSA of Dispatch is also the MSA of Export. MSA of Destination is not applicable in this case.
(**) The MSA of Destination and the MSA of Export are the same MSA.

#### 5.2.2.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-02 |
| Full Name | Perform Report of Receipt/Export |
| Assumptions | The e-AD/e-SAD is submitted with success<br>The consignee has an up-to-date copy of the e-AD/e-SAD regarding the movement<br>Time limit of 4 plus 1 months from the date the movement began is not yet reached in accordance with the Article 9 of the Council Directive 2020/262 |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.29: Process Details

#### 5.2.2.3. Tasks and Events

### Event Goods received at their destination, in accordance with Art. 24 of 2020/262

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods received at their destination, in accordance with Art. 24 of 2020/262 |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.30: Event Goods received at their destination, in accordance with Art. 24 of 2020/262

### Task Submit draft Report of Receipt to MSA of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft Report of Receipt to MSA of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | Art. 24 (EU) 2020/262, Art. 37(1) (EU) 2020/262 |
| Requirements | COR_BUS_0014 |

Table 5.31: Task Submit draft Report of Receipt to MSA of Destination

### Event Draft Report of Receipt received indicating that the consignment had been accepted

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Report of Receipt received indicating that the consignment had been accepted |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.32: Event Draft Report of Receipt received indicating that the consignment had been accepted

### Event Time Limit 5 working days (120 h)

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Time Limit 5 working days (120 h) |
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.33: Event Time Limit 5 working days (120 h)

### Task Submit draft Report of Receipt to MSA of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft Report of Receipt to MSA of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | Art. 24 (EU) 2020/262, Art. 37(1) (EU) 2020/262 |
| Requirements | N/A |

Table 5.34: Task Submit draft Report of Receipt to MSA of Destination

### Event Exit Results Received for the Consignment for Export of Goods Under Duty Suspension

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received for the Consignment for Export of Goods Under Duty Suspension |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.35: Event Exit Results Received for the Consignment for Export of Goods Under Duty Suspension

### Event Exit Results received for the consignment for Export of goods under duty suspension

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results received for the consignment for Export of goods under duty suspension |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.36: Event Exit Results received for the consignment for Export of goods under duty suspension

### Event Draft Report of Receipt received indicating that the consignment had been accepted (later than 5 working days after the Goods were received)

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Report of Receipt received indicating that the consignment had been accepted (later than 5 working days after the Goods were received) |
| Event Type | Message start event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.37: Event Draft Report of Receipt received indicating that the consignment had been accepted (later than 5 working days after the Goods were received)

## Task Validate draft Report of Receipt

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft Report of Receipt |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 24 (EU) 2020/262, Art. 37(2) (EU) 2020/262 |
| Requirements | COR_BUS_0008 |

Table 5.38: Task Validate draft Report of Receipt

## Task Register Exit Control Results

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Register Exit Control Results |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 25 (1) Dir 2020/262 |
| Requirements | COR_BUS_0017<br>COR_BUS_0019 |

Table 5.39: Task Register Exit Control Results

## Task Register Exit Control Results

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Register Exit Control Results |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 25 (1) Dir 2020/262 |
| Requirements | COR_BUS_0017<br>COR_BUS_0019 |

Table 5.40: Task Register Exit Control Results

## Event The delay for submitting draft Report of Receipt was not justified to the satisfaction of the Competent Authorities and draft Report of Receipt submission is unavailable

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The delay for submitting draft Report of Receipt was not justified to the satisfaction of the Competent Authorities and draft Report of Receipt submission is unavailable |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.41: Event The delay for submitting draft Report of Receipt was not justified to the satisfaction of the Competent Authorities and draft Report of Receipt submission is unavailable

## Task Inform Consignee of invalid data in draft Report of Receipt

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform Consignee of invalid data in draft Report of Receipt |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 24 (EU) 2020/262, Art. 37(2) (EU) 2020/262 |

| | |
|---|---|
| Requirements | COR_BUS_0009 |

Table 5.42: Task Inform Consignee of invalid data in draft Report of Receipt

## Event Information of invalid data received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information of invalid data received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.43: Event Information of invalid data received

## Task Complete Report of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Complete Report of Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 25(1) (EU) 2020/262 |
| Requirements | COR_BUS_0012 |

Table 5.44: Task Complete Report of Export

## Task Confirm the registration of the Report of Receipt to Consignee

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Confirm the registration of the Report of Receipt to Consignee |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | Art. 24 (EU) 2020/262, Art. 37(2) (EU) 2020/262 |
| Requirements | COR_BUS_0010 |

Table 5.45: Task Confirm the registration of the Report of Receipt to Consignee

### Task Complete Report of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Complete Report of Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 25(1) (EU) 2020/262 |
| Requirements | COR_BUS_0012 |

Table 5.46: Task Complete Report of Export

### Event Registration of Report of Receipt confirmed

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Registration of Report of Receipt confirmed |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.47: Event Registration of Report of Receipt confirmed

### Event Report of Receipt/Export received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Report of Receipt/Export received |
| Event Type | Message start event |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.48: Event Report of Receipt/Export received

## Task Forward the Report of Receipt/Export to Consignor

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward the Report of Receipt/Export to Consignor |
| Task Type | Task |
| Description | The competent authorities of the Member State of Dispatch must forward the Report of Receipt to the Consignor.Where the places of Dispatch and of Destination are situated in the same Member State, the competent authorities of that Member State shall forward the report of receipt directly to the Consignor. |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 24, Directive (EU) 2020/262, Art. 25(3), second subparagraph, Directive (EU) 2020/262, Art. 37(3), Directive (EU) 2020/262 |
| Requirements | COR_BUS_0013 |

Table 5.49: Task Forward the Report of Receipt/Export to Consignor

## Event Draft Report of Receipt found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Report of Receipt found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.50: Event Draft Report of Receipt found invalid

## Event Draft Report of Receipt found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Draft Report of Receipt found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.51: Event Draft Report of Receipt found invalid

### Event Report of Receipt/Export was communicated to MSA of Destination and movement has ended in accordance with Art. 19(2)(a) and (b) of (EU) 2020/262

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Report of Receipt/Export was communicated to MSA of Destination and movement has ended in accordance with Art. 19(2)(a) and (b) of (EU) 2020/262 |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.52: Event Report of Receipt/Export was communicated to MSA of Destination and movement has ended in accordance with Art. 19(2)(a) and (b) of (EU) 2020/262

### Task Send Report of Receipt/ Export to MSA of Dispatch

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Send Report of Receipt/ Export to MSA of Dispatch |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | Art. 24 (EU) 2020/262, Art. 25(3), first subparagraph (EU) 2020/262, Art. 37(2) (EU) 2020/262 |
| Requirements | COR_BUS_0011 |

Table 5.53: Task Send Report of Receipt/ Export to MSA of Dispatch

**Event Report of Receipt/Export was sent to MSA of Dispatch and to Consignee (in case of Report of Receipt)**

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Report of Receipt/Export was sent to MSA of Dispatch and to Consignee (in case of Report of Receipt) |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.54: Event Report of Receipt/Export was sent to MSA of Dispatch and to Consignee (in case of Report of Receipt)

**Event Report of Receipt/ Export forwarded to Consignor**

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Report of Receipt/ Export forwarded to Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-02-Perform Report of Receipt/ Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.55: Event Report of Receipt/ Export forwarded to Consignor

### 5.2.3. Process L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss

#### 5.2.3.1. Objective of Process

The purpose of the current process is to describe the provision of irregularities for a movement of Excise Goods under suspension of Excise Duty, in accordance with Council Directive 2020/262, Delegated Regulation (EU) 2022/1636, Implementing Regulation (EU) 2022/1637, and Article 15 of Council Regulation (EU) 389/2012.

The process starts when Evidence of Irregularity or Destruction/Loss becomes available at MSA of Dispatch.

When the evidence available refers to total destruction or irretrievable loss which has occurred/has been detected (in accordance with Article 6 of the Council Directive (EU) 2020/262), the goods are not released for consumption and the whole process ends here.

When the evidence available refers to an Irregularity which has occurred (in accordance with Article 9 of the Council Directive (EU) 2020/262), the release for consumption takes place in the Member State where the irregularity occurred and the whole process ends at this point.

When the evidence available refers to an irregularity which has been detected (in accordance with Article 9 of the Council Directive (EU) 2020/262), the goods are deemed to have been released for consumption in the Member State where the irregularity has been detected and the process continues.

In case the time limit of four months from the start of the movement (in accordance with Article 9 of the Council Directive (EU) 2020/262) is reached (which means that no evidence of irregularity detected/occurred has been received by then), the MSA of Dispatch checks if the Guarantor of the movement is informed that the goods have not arrived at their destination. Then:
• If the Guarantor of the movement is already informed that the goods have not arrived at their destination, the goods are deemed to have been released for consumption in the MSA of Dispatch and the process continues;
• If the Guarantor of the movement is not informed that the goods have not arrived at their destination, the MSA of Dispatch informs the Guarantor of the non-arrival of the goods (in accordance with Article 9 of the Council Directive (EU) 2020/262). Then, the following may happen:
a. If the MSA of Dispatch receives from the Guarantor of the movement (within one month from the date the Guarantor was informed by the MSA of Dispatch of the non-arrival of the goods) evidence of where the irregularity occurred (in accordance with Article 9 of the Council Directive (EU) 2020/262), the release for consumption takes place in the MSA where the irregularity occurred. At this point, the whole process ends;
b. If the time limit of one month (from the date the Guarantor was informed by the MSA of Dispatch of the non-arrival of the goods) is reached (in which case it means that no evidence of where the irregularity occurred has been received from the Guarantor by then), the goods are deemed to have been released for consumption in the MSA of Dispatch and the process continues.

Following (that is, when the goods are deemed to have been released for consumption in the MSA where the irregularity has been detected or in the MSA of Dispatch), it is possible, within a period of three years from the start of the movement (in accordance with Article 9 of the Council Directive (EU) 2020/262), the MSA of Dispatch to receive from the MSA of Irregularity (in this case the MSA where the irregularity occurred), information ascertaining in which MSA the irregularity actually occurred.

In case the time limit of three years (from the start of the movement) is reached (which means that no information ascertaining in which MSA the irregularity actually occurred has been received by then), the goods are deemed to have been released for consumption in the MSA where the irregularity has been detected (i.e. in case evidence of where irregularity has been detected is received) or in the MSA of Dispatch (i.e. in case no evidence of irregularity is received) and the whole process ends here.

In case the MSA of Dispatch receives, within the time limit of three years (from the start of the movement), information ascertaining in which MSA the irregularity actually occurred, the release for consumption takes place in the MSA where the irregularity has occurred and the whole process ends at this point.

#### 5.2.3.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-03 |
| Full Name | Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Assumptions | • The situations described only cover complete irregular consumptions. Situations covering fractional releases, will be covered later; |

| | |
|---|---|
| | • Scope excludes the investigation of undocumented excise goods which by definition have been irregularly released for consumption. This implies that an ARC number has been obtained for the excise goods in question;<br>• All interactions as per the Council Regulation (EU) No 389/2012 are not displayed in the current model (for example, the information exchanges between the MSA of Irregularity and the MSA of Destination/ MSA of Export are not shown in the present process). |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.56: Process Details

#### 5.2.3.3. Tasks and Events

### Event Evidence of irregularity or Destruction/Loss is available

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Evidence of irregularity or Destruction/Loss is available |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.57: Event Evidence of irregularity or Destruction/Loss is available

### Event Time Limit of 4 months expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Time Limit of 4 months expired |
| Event Type | Timer start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.58: Event Time Limit of 4 months expired

### Task Inform Guarantor that the goods have not arrived at their destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform Guarantor that the goods have not arrived at their destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | Art. 9 (EU) 2020/262 |
| Requirements | COR_BUS_0054 |

Table 5.59: Task Inform Guarantor that the goods have not arrived at their destination

### Event The release for consumption took place in the MSA where irregularity had occurred

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The release for consumption took place in the MSA where irregularity had occurred |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.60: Event The release for consumption took place in the MSA where irregularity had occurred

### Event The goods deemed to have been released for consumption in the MSA where irregularity had been detected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The goods deemed to have been released for consumption in the MSA where irregularity had been detected |
| Event Type | Intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.61: Event The goods deemed to have been released for consumption in the MSA where irregularity had been detected

### Event No release for consumption took place due to evidence of total destruction or irretrievable loss of the goods

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | No release for consumption took place due to evidence of total destruction or irretrievable loss of the goods |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.62: Event No release for consumption took place due to evidence of total destruction or irretrievable loss of the goods

### Event Evidence of where irregularity occurred received from Guarantor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Evidence of where irregularity occurred received from Guarantor |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.63: Event Evidence of where irregularity occurred received from Guarantor

### Event Time Limit of 1 month expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Time Limit of 1 month expired |
| Event Type | Timer intermediate event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.64: Event Time Limit of 1 month expired

### Event The goods deemed to have been released for consumption in the MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The goods deemed to have been released for consumption in the MSA of Dispatch |
| Event Type | Intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.65: Event The goods deemed to have been released for consumption in the MSA of Dispatch

### Event The release for consumption took place in the MSA where irregularity had occurred

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The release for consumption took place in the MSA where irregularity had occurred |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.66: Event The release for consumption took place in the MSA where irregularity had occurred

### Event Time Limit of 3 years expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Time Limit of 3 years expired |
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.67: Event Time Limit of 3 years expired

### Event Ascertained in which MSA irregularity actually occurred (in accordance with Art. 9 (EU) 2020/262)

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Ascertained in which MSA irregularity actually occurred (in accordance with Art. 9 (EU) 2020/262) |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.68: Event Ascertained in which MSA irregularity actually occurred (in accordance with Art. 9 (EU) 2020/262)

### Event The release for consumption took place in the MSA where irregularity had occurred

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | The release for consumption took place in the MSA where irregularity had occurred |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.69: Event The release for consumption took place in the MSA where irregularity had occurred

**Event The goods deemed to have been released for consumption in the MSA where irregularity had been detected or in the MSA of Dispatch**

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
| --- | --- |
| Event Name | The goods deemed to have been released for consumption in the MSA where irregularity had been detected or in the MSA of Dispatch |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.70: Event The goods deemed to have been released for consumption in the MSA where irregularity had been detected or in the MSA of Dispatch

### 5.2.4. Process L3-CORE-01-04-Perform Cancellation

#### 5.2.4.1. Objective of Process

The process describes the submission and handling of the Cancellation a movement of Excise Goods under suspension of Excise Duty, in accordance with the Council Directive (EU) 2020/262, Delegated Regulation (EU) 2022/1636, and Implementing Regulation (EU) 2022/1637.

The Consignor proceeds in cancellation of a movement of Excise Goods under suspension of Excise Duty, as long as the movement has not begun (i.e. as long as the excise goods have not left the place of dispatch).

The process starts when the Consignor decides to cancel an e-AD for a movement of Excise Goods under suspension of Excise Duty, to be moved inside the territory of European Union. For this purpose, the Consignor submits a draft Cancellation to the MSA of Dispatch.

The MSA of Dispatch receives and then validates the data of the received draft Cancellation. When the data of the draft Cancellation are found invalid, the Consignor gets informed of invalid data in the draft message and the whole process ends here. When the data of the draft Cancellation are found valid, the MSA of Dispatch adds the date and time of validation to the Cancellation. Thereafter, the MSA of Dispatch communicates the Cancellation to the Consignor. The Consignor receives the Cancellation and the process continues.

In case the destination of the movement is unknown, the whole process ends here. In case the destination of the movement is known, the MSA of Dispatch also forwards the Cancellation to the MSA of Destination.

The MSA of Destination receives the Cancellation, forwards this to the Consignee and the whole process ends.

#### 5.2.4.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
| --- | --- |
| Process ID | L3-CORE-01-04 |

| | |
|---|---|
| Full Name | Perform Cancellation |
| Assumptions | • The movement, under the Duty Suspension regime, has not begun |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.71: Process Details

#### 5.2.4.3. Tasks and Events

### Event Consignor decides to cancel an e-AD

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Consignor decides to cancel an e-AD |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.72: Event Consignor decides to cancel an e-AD

### Event Draft Cancellation received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Cancellation received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.73: Event Draft Cancellation received

### Task Submit draft Cancellation, upon completion of the relevant fields

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft Cancellation, upon completion of the relevant fields |
| Task Type | Task |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3 Implementing Regulation (EU) 2022/1637; Art. 5 Delegated Regulation (EU) 2022/1636; Art. 20(6) Council Directive (EU) 2020/262 |
| Requirements | COR_BUS_0027 |

Table 5.74: Task Submit draft Cancellation, upon completion of the relevant fields

## Task Validate draft Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2), Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0029 |

Table 5.75: Task Validate draft Cancellation

## Task Inform of invalid data in draft Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform of invalid data in draft Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2) Implementing Regulation (EU) 2022/1637; Art. 5 Delegated Regulation (EU) 2022/1636 |
| Requirements | COR_BUS_0023 |

Table 5.76: Task Inform of invalid data in draft Cancellation

## Event Information for invalid data received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information for invalid data received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.77: Event Information for invalid data received

## Task Add date and time of validation to the Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Add date and time of validation to the Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2), Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0015 |

Table 5.78: Task Add date and time of validation to the Cancellation

## Event Draft Cancellation found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Cancellation found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.79: Event Draft Cancellation found invalid

## Event Draft Cancellation found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Cancellation found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.80: Event Draft Cancellation found invalid

## Task Forward Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2), Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0016 |

Table 5.81: Task Forward Cancellation

## Task Communicate Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Communicate Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2), Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0016 |

Table 5.82: Task Communicate Cancellation

### Event Cancellation  received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation  received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.83: Event Cancellation  received

### Event Cancellation received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.84: Event Cancellation received

### Task Forward Cancellation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Cancellation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | Art. 3(2), Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0018 |

Table 5.85: Task Forward Cancellation

### Event Cancelation received by the Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancelation received by the Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.86: Event Cancelation received by the Consignor

### Event Cancellation sent to MSA of Destination and Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation sent to MSA of Destination and Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.87: Event Cancellation sent to MSA of Destination and Consignor

### Event Cancellation sent to Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation sent to Consignor |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.88: Event Cancellation sent to Consignor

### Event Cancellation sent to Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation sent to Consignee |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-04-Perform Cancellation |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.89: Event Cancellation sent to Consignee

### 5.2.5. Process L3-CORE-01-05-Perform Splitting of Consignment

#### 5.2.5.1. Objective of Process

The purpose of the current process is to describe the Splitting of a Consignment of energy products, moved under suspension of Excise Duty, into two or more movements, in accordance with the Council Directive (EU) 2020/262, Delegated Regulation (EU) 2022/1636 and the Implementing Regulation (EU) 2022/1637.

The prerequisite to run this process are:
1. the total quantity of excise goods does not change;
2. the splitting is carried out in the territory of a Member State which permits such a procedure;
3. the competent authorities of that Member State are informed of the place where the splitting is carried out.

The process starts when the Consignor decides to split the consignment. For this purpose, the Consignor submits a draft Splitting operation to the MSA of Dispatch.

The MSA of Dispatch receives and then validates the data of the received draft Splitting Operation. When the data of the draft Splitting Operation are found invalid, the Consignor gets informed of the invalid data in the draft message and the whole process ends here. When the data of the draft Splitting Operation are found valid, the MSA of Dispatch generates a new e-AD per each Destination, replacing the original e-AD. Hereafter, the MSA of Dispatch forwards the e-AD to the Consignor and to the MSA of Destination mentioned in e-AD as described in processes “L3-CORE-AS-IS-01-07-Forward e-AD to Consignor” and “L3-CORE-AS-IS-01-08-Forward e-AD to MSA of Destination”, respectively.

Then, the MSA of Dispatch generates for the original e-AD, a Notification of Splitting. The MSA of Dispatch communicates the Notification of Splitting to the Consignor. The Consignor receives the Notification of Splitting and the process ends at the Consignor’s side.

In case the destination of the movement is unknown, the whole process ends here. In case the destination of the movement is known, the MSA of Dispatch also forwards the Notification of Splitting to the MSA of Destination mentioned in the original e-AD.

The MSA of Destination mentioned in the original e-AD receives the Notification of Splitting and then forwards it to the Consignee mentioned in the original e-AD and the process ends.

(*) original e-AD, means the e-AD which has exactly previously been generated.

#### 5.2.5.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-05 |
| Full Name | Perform Splitting of Consignment |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.90: Process Details

#### 5.2.5.3. Tasks and Events

### Event Consignor decides to split the movement in a Member State allowing movements to be split on its territory under specific conditions

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Consignor decides to split the movement in a Member State allowing movements to be split on its territory under specific conditions |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.91: Event Consignor decides to split the movement in a Member State allowing movements to be split on its territory under specific conditions

### Task Submit draft Splitting operation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft Splitting operation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 5 of Implementing Regulation 2022/1637, and Art. 7 of Delegated Regulation 2022/1636; Art. 23 Directive 2020/262 |

| | |
|---|---|
| Requirements | COR_BUS_0028 |

Table 5.92: Task Submit draft Splitting operation

## Event Draft Splitting Operation received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Splitting Operation received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.93: Event Draft Splitting Operation received

## Task Validate draft Splitting Operation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft Splitting Operation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 5(2) of Implementing Regulation 2022 /1637 and Art. 7 and 9(2) of Delegated Regulation 2022/1636 |
| Requirements | COR_BUS_0030 |

Table 5.94: Task Validate draft Splitting Operation

## Task Inform of invalid data on Splitting Operation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform of invalid data on Splitting Operation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | Art. 7 of Delegated Regulation 20222/1636 and Art 5. of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0024 |

Table 5.95: Task Inform of invalid data on Splitting Operation

## Event Information of invalid data received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information of invalid data received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.96: Event Information of invalid data received

## Task Generate a new e-AD per each Destination replacing the original e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Generate a new e-AD per each Destination replacing the original e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 7 of Delegated Regulation 20222/1636; Art 5. of Implementing Regulation 2022/1637; Arts 20(3),(4),(5) and 21(1) of Directive 2020/262262 |
| Requirements | COR_BUS_0021 |

Table 5.97: Task Generate a new e-AD per each Destination replacing the original e-AD

## Event Draft Splitting Operation found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Splitting Operation found invalid |

| | |
|---|---|
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.98: Event Draft Splitting Operation  found invalid

## Event Draft Splitting Operation  found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Splitting Operation  found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.99: Event Draft Splitting Operation  found invalid

## Task Forward e-AD to Consignor

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD to Consignor |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.100: Task Forward e-AD to Consignor

## Task Forward e-AD to  MSA of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD to  MSA of Destination |
| Task Type | Call activity (collapsed) |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.101: Task Forward e-AD to MSA of Destination

## Task Generate for the original e-AD a Notification of splitting

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Generate for the original e-AD a Notification of splitting |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 7 of Delegated Regulation 2022/1636 and Art 5. of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0022 |

Table 5.102: Task Generate for the original e-AD a Notification of splitting

## Event Notification of Splitting received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Splitting received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.103: Event Notification of Splitting received

## Task Send Notification of Splitting

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Send Notification of Splitting |

| | |
|---|---|
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 7 of Delegated Regulation 2022/1636 and Art 5. of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0026 |

Table 5.104: Task Send Notification of Splitting

## Event Notification of Splitting received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Splitting received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.105: Event Notification of Splitting received

## Event Notification of  Splitting received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of  Splitting received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.106: Event Notification of  Splitting received

## Task Forward Notification of splitting

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Forward Notification of splitting |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 5 of Implementing Regulation 2022/1637 and Art. 7 of Delegated Regulation 2022/1636 |
| Requirements | COR_BUS_0020 |

Table 5.107: Task Forward Notification of splitting

## Task Send Notification of Splitting

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Send Notification of Splitting |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | Art. 7 of Delegated Regulation 2022/1636 and Art 5. of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0025 |

Table 5.108: Task Send Notification of Splitting

## Event Notification of Splitting sent to Consignor and MSA of Destination in the original e-AD is unknown

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Splitting sent to Consignor and MSA of Destination in the original e-AD is unknown |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.109: Event Notification of Splitting sent to Consignor and MSA of Destination in the original e-AD is unknown

### Event Notification of Splitting sent to Consignor and to MSA of Destination, mentioned in the original e-AD

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Splitting sent to Consignor and to MSA of Destination, mentioned in the original e-AD |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.110: Event Notification of Splitting sent to Consignor and to MSA of Destination, mentioned in the original e-AD

### Event Notification of Splitting sent to Consignee mentioned in the original e-AD

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Splitting sent to Consignee mentioned in the original e-AD |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-05-Perform Splitting of Consignment |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.111: Event Notification of Splitting sent to Consignee mentioned in the original e-AD

## 5.2.6. Process L3-CORE-01-06-Perform Change of Destination

### 5.2.6.1. Objective of Process

The purpose of the current process is to describe the Change of Destination of a movement of Excise Goods under suspension of Excise Duty under suspension of Excise Duty or under the Duty Paid B2B regime, in accordance with the Council Directive 2020/262, Delegated Regulation (EU) 2022/1636, and Implementing Regulation (EU) 2022/1637. The process starts when the Consignor decides to amend the destination as provided for by Article 20(7), first sentence, and Article 36(5) of Council Directive (EU) 2020/262, or to complete the destination as provided for in Article 22(1) and (2), Council Directive (EU) 2020/262 for a movement under suspension of Excise Duty or for a Duty Paid B2B movement. For this purpose, the Consignor submits a draft Change of Destination to the MSA of Dispatch.

The MSA of Dispatch receives and then validates the data of the draft Change of Destination. When the data of the draft Change of Destination are found invalid, the Consignor is informed of the invalid data in the draft message and the whole process ends here. When the data of the draft Change of Destination are found valid, the MSA of Dispatch adds the date and time of validation and also adds a sequence number to the Change of Destination. Thereafter, the MSA of Dispatch communicates the Change of Destination to the Consignor. The Consignor receives the Change of Destination and the process continues. The MSA of Dispatch updates the original e-AD/e-SAD according to the information in the Change of Destination.

The MSA of Dispatch examines what the update of e-AD/e-SAD indicates:
· If the update indicates a Change of Place of Delivery (with respect to the data group "TRADER Place of Delivery" of the e-AD/e-SAD), but not a change of the Member State of destination nor a change of Consignee, the process “L3-CORE-AS-IS-01-09-Handle Change of Destination indicating Change of Place of Delivery” is triggered. Upon completion of the process, the MSA of Dispatch has sent to the Consignor and to the MSA of Destination the Change of Place of Delivery.

· If the update indicates a Change of MSA of Destination (only applicable for Duty Suspension movements), the process “L3-CORE-AS-IS-01-10-Handle Change of Destination indicating Change of MSA of Destination” is triggered. Upon completion of the process the MSA of Dispatch has sent to the Consignor and to the former MSA of Destination, if any (since it is possible the MSA of Destination in the original e-AD to be unknown), the Change of MSA of Destination. Furthermore, the e-AD is sent to the MSA of Destination.

·If the update indicates Change of Consignee in the same Member State of destination, the process “L3-CORE-AS-IS-01-11-Handle Change of Destination indicating Change of Consignee” is triggered. Upon completion of the process, the MSA of Dispatch has sent the Change of Consignee to the Consignor and the e-AD/e-SAD to the MSA of Destination.

#### 5.2.6.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-06 |
| Full Name | Perform Change of Destination |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.112: Process Details

#### 5.2.6.3. Tasks and Events

### Event Draft Change of Destination received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Change of Destination received |
| Event Type | Message start event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.113: Event Draft Change of Destination received

## Event Consignor decides to amend or complete the destination as provided in Art.20(7), Art. 22(1) and (2) and Art. 36(5) of Council Directive (EU) 2020/262

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Consignor decides to amend or complete the destination as provided in Art.20(7), Art. 22(1) and (2) and Art. 36(5) of Council Directive (EU) 2020/262 |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.114: Event Consignor decides to amend or complete the destination as provided in Art.20(7), Art. 22(1) and (2) and Art. 36(5) of Council Directive (EU) 2020/262

## Task Validate draft Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(1) Implementing Regulation (EU) 2022/1637; Art. 7(2) Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0034 |

Table 5.115: Task Validate draft Change of Destination

## Task Submit draft Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft  Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | Art. 4, Implementing Regulation (EU) 2022/1637; Art. 7, Implementing Regulation (EU) 2022/1637; Art. 6 , Delegated Regulation (EU) 2022/1636; Art. 20(7) Council Directive (EU) 2020/262; Art. 36(5) Council Directive (EU) 2020/262. |
| Requirements | COR_BUS_0032 |

Table 5.116: Task Submit draft  Change of Destination

## Task Add date and time of validation and a sequence number to the Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Add date and time of validation and a sequence number to the Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(1), Implementing Regulation (EU) 2022/1637; Art. 7(2) Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0035 |

Table 5.117: Task Add date and time of validation and a sequence number to the Change of Destination

## Task Inform of invalid data in draft Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform of invalid data in draft Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | Art. 4(6) Implementing Regulation (EU) 2022/1637; Art. 7(3) Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0033 |

Table 5.118: Task Inform of invalid data in draft Change of Destination

## Task Inform of Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform of Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(1)(a) Implementing Regulation (EU) 2022/1637; Art. 7(2)(a) Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0036 |

Table 5.119: Task Inform of Change of Destination

## Event Draft Change of Destination movement found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Change of Destination movement found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.120: Event Draft Change of Destination movement found invalid

## Event Invalid data of draft Change of Destination received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalid data of draft Change of Destination received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.121: Event Invalid data of draft Change of Destination received

## Task Update original e-AD/e-SAD according to the information in Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Update original e-AD/e-SAD according to the information in Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(1)(b) Implementing Regulation (EU) 2022/1637; Art. 7(2)(b) Implementing Regulation (EU) 2022/1637 |
| Requirements | COR_BUS_0037 |

Table 5.122: Task Update original e-AD/e-SAD according to the information in Change of Destination

## Event Change of Destination received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.123: Event Change of Destination received

## Event Change of Destination received by Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination received by Consignor |
| Event Type | End event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.124: Event Change of Destination  received by Consignor

### Event Draft Change of Destination movement found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Change of Destination movement found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.125: Event Draft Change of Destination movement found invalid

### Task Handle Change of Destination indicating Change of MSA of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Handle Change of Destination indicating Change of MSA of Destination |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.126: Task Handle Change of Destination indicating Change of MSA of Destination

### Task Handle Change of Destination indicating Change of Consignee

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Handle Change of Destination indicating Change of Consignee |
| Task Type | Call activity (collapsed) |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.127: Task Handle Change of Destination indicating Change of Consignee

### Task Handle Change of Destination indicating Change of Place of Delivery

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Handle Change of Destination indicating Change of Place of Delivery |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.128: Task Handle Change of Destination indicating Change of Place of Delivery

### Event Change of MSA of Destination sent to Consignor and to former MSA of Destination (if any) and e-AD sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of MSA of Destination sent to Consignor and to former MSA of Destination (if any) and e-AD sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.129: Event Change of MSA of Destination sent to Consignor and to former MSA of Destination (if any) and e-AD sent to MSA of Destination

### Event Change of Consignee sent to Consignor and e-AD/e-SAD sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Change of Consignee sent to Consignor and e-AD/e-SAD sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.130: Event Change of Consignee sent to Consignor and e-AD/e-SAD sent to MSA of Destination

### Event Change of Place of Delivery sent to Consignor and to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Place of Delivery sent to Consignor and to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-06-Perform Change of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.131: Event Change of Place of Delivery sent to Consignor and to MSA of Destination

## 5.2.7. Process L3-CORE-01-07-Forward e-AD to Consignor

### 5.2.7.1. Objective of Process

The purpose of the current process is to describe the forwarding of e-AD to Consignor.

The process starts when the e-AD is available at the MSA of Dispatch due to Splitting of a movement of Excise Goods moved under suspension of Excise Duty.

The MSA of Dispatch forwards the e-AD to the Consignor and the whole process ends.

### 5.2.7.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-07 |
| Full Name | Forward e-AD to Consignor |
| Assumptions | N/A |

| | |
|---|---|
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.132: Process Details

#### 5.2.7.3. Tasks and Events

### Event e-AD available from Splitting

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD available from Splitting |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination<br>L3-CORE-01-07-Forward e-AD to Consignor |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.133: Event e-AD available from Splitting

### Task Forward e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-07-Forward e-AD to Consignor |
| Comment | N/A |
| Legal Reference | Art. 5 Implementing Regulation (EU) 2022/1637; Art. 7 Delegated Regulation (EU) 2022/1636 |
| Requirements | COR_BUS_0031 |

Table 5.134: Task Forward e-AD

### Event e-AD sent to Consignor

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD sent to Consignor |
| Event Type | End event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-07-Forward e-AD to Consignor |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.135: Event e-AD sent to Consignor

## 5.2.8. Process L3-CORE-01-08-Forward e-AD to MSA of Destination

### 5.2.8.1. Objective of Process

The purpose of the current process is to describe the forwarding of e-AD from MSA of Dispatch to MSA of Destination, due to Splitting of a movement of Excise Goods, moved under suspension of Excise Duty.

The process starts when the e-AD is available at MSA of Dispatch, due to Splitting.

If the destination is known, the MSA of Dispatch forwards the e-AD to the MSA of Destination. Then, the MSA of Destination receives e-AD and forwards this to the Consignee and the whole process ends.

If the destination is unknown the process ends.

### 5.2.8.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-08 |
| Full Name | Forward e-AD to MSA of Destination |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.136: Process Details

### 5.2.8.3. Tasks and Events

## Event e-AD available from Splitting

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD available from Splitting |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination<br>L3-CORE-01-07-Forward e-AD to Consignor |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.137: Event e-AD available from Splitting

### Event Unknown destination, the e-AD is not intended to be sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Unknown destination, the e-AD is not intended to be sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.138: Event Unknown destination, the e-AD is not intended to be sent to MSA of Destination

### Task Forward e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | Art. 5 of Implementing Regulation 2022/1637; Art. 7 of Delegated Regulation 2022/136; Art. 20(3), (4), (5) and 21(1) Directive (EU) 2020/262 |
| Requirements | COR_BUS_0041<br>COR_BUS_0044 |

Table 5.139: Task Forward e-AD

### Event e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received |
| Event Type | Message start event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-08-Forward e-AD to MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.140: Event e-AD/e-SAD received

## Task Forward e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | Art. 5 of Implementing Regulation 2022/1637; Art. 7 of Delegated Regulation 2022/136; Art. 20(3), (4), (5) and 21(1) Directive (EU) 2020/262 |
| Requirements | COR_BUS_0041<br>COR_BUS_0044 |

Table 5.141: Task Forward e-AD

## Event e-AD, available from Splitting, sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD, available from Splitting, sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.142: Event e-AD, available from Splitting, sent to MSA of Destination

### Event e-AD sent to Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD sent to Consignee |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.143: Event e-AD sent to Consignee

## 5.2.9. Process L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery

### 5.2.9.1. Objective of Process

The purpose of the current process is to describe how the MSA of Dispatch handles a Change of Destination indicating Change of Place of Delivery.

The process starts, when a Change of Destination indicating Change of Place of Delivery is available at MSA of Dispatch.

Firstly, the MSA of Dispatch forwards the Change of Destination to the MSA of Destination. After receiving this, the MSA of Destination forwards it to the Consignee and the whole process ends.

### 5.2.9.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-09 |
| Full Name | Handle Change of Destination<br>indicating Change of Place of Delivery |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.144: Process Details

### 5.2.9.3. Tasks and Events

### Event Change of Destination indicating Change of Place of Delivery available at MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination indicating Change of Place of Delivery available at MSA of Dispatch |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.145: Event Change of Destination indicating Change of Place of Delivery available at MSA of Dispatch

## Task Forward Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |
| Comment | N/A |
| Legal Reference | Art. 4(5) and Art. 7(2) of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0038 |

Table 5.146: Task Forward Change of Destination

## Event Change of Destination indicating Change of Place of Delivery received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination indicating Change of Place of Delivery received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.147: Event Change of Destination indicating Change of Place of Delivery received

## Task Forward Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |
| Comment | N/A |
| Legal Reference | Art. 4(5) and Art. 7(2) of Implementing Regulation 2022/1637 |
| Requirements | COR_BUS_0039 |

Table 5.148: Task Forward Change of Destination

## Event Change of Place of Delivery sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Place of Delivery sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.149: Event Change of Place of Delivery sent to MSA of Destination

## Event Change of Destination Forwarded

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination Forwarded |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.150: Event Change of Destination Forwarded

## 5.2.10. Process L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination

### 5.2.10.1. Objective of Process

The purpose of the current process is to describe how the MSA of Dispatch handles a Change of Destination indicating Change of MSA of Destination.

The process starts, when a Change of Destination indicating Change of MSA of Destination is available at the MSA of Dispatch.

In case the MSA of Destination in the original e-AD (*) is known, the MSA of Dispatch forwards the Change of Destination to the MSA of Destination mentioned in the original e-AD (former MSA of Destination). The former MSA of Destination receives the Change of Destination and then proceeds with generating a Notification of Change of Destination. Following, the former MSA of Destination sends this Notification of Change of Destination to the Consignee mentioned in the original e-AD, i.e. to the former Consignee of the movement and the process continues.

Regardless if the Destination in the original e-AD is known or unknown, the MSA of Dispatch forwards the e-AD to the MSA of Destination. Finally, the MSA of Destination forwards the e-AD received from the MSA of Dispatch to the Consignee and the whole process ends.

(*) original e-AD, means the e-AD which has exactly previously been generated.

### 5.2.10.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-10 |
| Full Name | Handle Change of Destination<br>indicating Change of MSA of Destination |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.151: Process Details

### 5.2.10.3. Tasks and Events

#### Event Change of Destination indicating Change of MSA of Destination available at MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination indicating Change of MSA of Destination available at MSA of Dispatch |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.152: Event Change of Destination indicating Change of MSA of Destination available at MSA of Dispatch

## Task Forward Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(3) and 7(2)(c) of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0040 |

Table 5.153: Task Forward Change of Destination

## Event Change of Destination indicating Change of MSA of Destination received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination indicating Change of MSA of Destination received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.154: Event Change of Destination indicating Change of MSA of Destination received

## Task Generate Notification of Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Generate Notification of Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(3) and 7 of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0042 |

Table 5.155: Task Generate Notification of Change of Destination

## Task Forward e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | Art. 4(1),(2) and 7(2)(c) of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0041 |

Table 5.156: Task Forward e-AD/e-SAD

## Event e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received |

| | |
|---|---|
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-08-Forward e-AD to MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.157: Event e-AD/e-SAD received

## Task Inform using the Notification of Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform using the Notification of Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | Art. 4(3) and 7 of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0043 |

Table 5.158: Task Inform using the Notification of Change of Destination

## Task Forward e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | Art. 4(1), (2) and 7 of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0044 |

Table 5.159: Task Forward e-AD/e-SAD

### Event Notification of Change of Destination sent to former Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification of Change of Destination sent to former Consignee |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.160: Event Notification of Change of Destination sent to former Consignee

### Event Change of MSA of Destination sent to former MSA of Destination and e-AD sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of MSA of Destination sent to former MSA of Destination and e-AD sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.161: Event Change of MSA of Destination sent to former MSA of Destination and e-AD sent to MSA of Destination

### Event e-AD sent to Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD sent to Consignee |

| | |
|---|---|
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-08-Forward e-AD to MSA of Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.162: Event e-AD sent to Consignee

## 5.2.11. Process L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee

### 5.2.11.1. Objective of Process

The purpose of the current process is to describe how the MSA of Dispatch handles a Change of Destination indicating Change of Consignee.

The process starts when a Change of Destination indicating Change of Consignee is available at the MSA of Dispatch.

The MSA of Dispatch forwards the e-AD/e-SAD to the MSA of Destination and the process continues at the MSA of Destination side.

After receiving the e-AD/e-SAD, the MSA of Destination forwards this to the Consignee. Following, the MSA of Destination generates a Notification of Change of Destination and sends this to the Consignee mentioned in the original e-AD/e-SAD (*), i.e. to the former Consignee of the movement. At this point, the whole process ends.

(*) original e-AD/e-SAD, means the e-AD/e-SAD which has exactly previously been generated.

### 5.2.11.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-11 |
| Full Name | Handle Change of Destination<br>indicating Change of Consignee |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.163: Process Details

### 5.2.11.3. Tasks and Events

#### Event Change of Destination indicating Change of Consignee available at MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Change of Destination indicating Change of Consignee available at MSA of Dispatch |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.164: Event Change of Destination indicating Change of Consignee available at MSA of Dispatch

## Task Forward e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | Art. 4(1),(2) and 7(2)(c) of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0041 |

Table 5.165: Task Forward e-AD/e-SAD

## Event e-AD/e-SAD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-08-Forward e-AD to MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of |

| | |
|---|---|
| | Consignee |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.166: Event e-AD/e-SAD received

## Task Forward e-AD/e-SAD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD/e-SAD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination<br>L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | Art. 4(1), (2) and 7 of Implementing Reg. (EU) 2022/1637, Art. 6 of Delegated Reg. (EU) 2022/1636 |
| Requirements | COR_BUS_0044 |

Table 5.167: Task Forward e-AD/e-SAD

## Event e-AD/e-SAD sent to MSA of Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD sent to MSA of Destination |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.168: Event e-AD/e-SAD sent to MSA of Destination

## Task Generate Notification of Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Generate Notification of Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | Art. 5,7 of Delegated Regulation (EU) 2022/1636 |
| Requirements | COR_BUS_0045 |

Table 5.169: Task Generate Notification of Change of Destination

### Task Inform using the Notification of Change of Destination

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform using the Notification of Change of Destination |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |
| Legal Reference | Art. 5,7 of Delegated Regulation (EU) 2022/1636 |
| Requirements | COR_BUS_0046 |

Table 5.170: Task Inform using the Notification of Change of Destination

### Event e-AD/e-SAD sent to Consignee and Notification of Change of Destination sent to former Consignee

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD/e-SAD sent to Consignee and Notification of Change of Destination sent to former Consignee |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.171: Event e-AD/e-SAD sent to Consignee and Notification of Change of Destination sent to former Consignee

## 5.2.12. Process L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses

### 5.2.12.1. Objective of Process

The purpose of the current process is to describe the exchange of explanation on Reason for Shortages or Excesses for a movement of Excise Goods under suspension of Excise Duty, covering as a generic process the explanation exchanges among the interested entities.

The present process starts when the Economic Operator (Consignor or Consignee) decides to submit a draft Explanation on Reason for Shortages or Excesses for a particular movement to his/her MSA (i.e. MSA of Dispatch or MSA of Destination, respectively).

More specifically, the current process covers the following scenarios:

1. The Consignor (Economic Operator) may optionally submit a draft Explanation on Reason for Shortages or Excesses to the MSA of Dispatch (Sending MSA). In such case, the MSA of Dispatch receives and then validates the data of the received draft Explanation on Reason for Shortages or Excesses. When the data of the draft Explanation on Reason for Shortages or Excesses are found invalid, the Consignor is informed about these invalid data and the whole process ends here. When the data of the draft Explanation on Reason for Shortages or Excesses are found valid, the MSA of Dispatch proceeds with forwarding the Explanation on Reason for Shortages or Excesses to the MSA of Destination/ MSA of Export (Receiving MSA) and the whole process ends.

2. The process can also/alternatively be triggered by the Consignee (Economic Operator). For this purpose, the Consignee (Economic Operator) may optionally submit a draft Explanation on Reason for Shortages or Excesses to the MSA of Destination (Sending MSA). In this case, the MSA of Destination receives and then validates the data of the received draft Explanation on Reason for Shortages or Excesses. When the data of the draft Explanation on Reason for Shortages or Excesses are found invalid, the Consignee is informed about these invalid data and the whole process ends here. When the data of the draft Explanation on Reason for Shortages or Excesses are found valid, the MSA of Destination proceeds with forwarding the Explanation on Reason for Shortages or Excesses to the MSA of Dispatch (Receiving MSA) and the whole process ends.

NOTE: The Economic operator can be the Consignor or the Consignee.

### 5.2.12.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-12 |
| Full Name | Manage Explanations on Reasons for Shortages or Excesses |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.172: Process Details

#### 5.2.12.3. Tasks and Events

### Event Economic Operator decides to submit an Explanation on Reason for Shortages or Excesses

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Economic Operator decides to submit an Explanation on Reason for Shortages or Excesses |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.173: Event Economic Operator decides to submit an Explanation on Reason for Shortages or Excesses

### Task Submit draft Explanation on Reason for Shortages or Excesses

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Submit draft Explanation on Reason for Shortages or Excesses |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0047 |

Table 5.174: Task Submit draft Explanation on Reason for Shortages or Excesses

### Event Draft Explanation on Reason for  Shortages or Excesses received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Explanation on Reason for  Shortages or Excesses received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.175: Event Draft Explanation on Reason for  Shortages or Excesses received

## Task Validate draft Explanation on Reason for Shortages or Excesses

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate draft Explanation on Reason for Shortages or Excesses |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0048 |

Table 5.176: Task Validate draft Explanation on Reason for Shortages or Excesses

## Task Inform of invalid data in draft Explanation on Reason for Shortages or Excesses

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform of invalid data in draft Explanation on Reason for Shortages or Excesses |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0049 |

Table 5.177: Task Inform of invalid data in draft Explanation on Reason for Shortages or Excesses

## Event Information for  invalid data received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information for  invalid data received |
| Event Type | Message intermediate event (catch) |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.178: Event Information for invalid data received

## Event Information for invalid data not received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information for invalid data not received |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.179: Event Information for invalid data not received

## Task Forward Explanation on Reason for Shortages or Excesses to other MSA

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Explanation on Reason for Shortages or Excesses to other MSA |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0050 |

Table 5.180: Task Forward Explanation on Reason for Shortages or Excesses to other MSA

## Event Draft Explanation on Reason for Shortages or Excesses found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Draft Explanation on Reason for Shortages or Excesses found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.181: Event Draft Explanation on Reason for Shortages or Excesses found invalid

## Event Information for invalid data not received hence Explanation on Reason for Shortages or Excesses found valid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Information for invalid data not received hence Explanation on Reason for Shortages or Excesses found valid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.182: Event Information for invalid data not received hence Explanation on Reason for Shortages or Excesses found valid

## Event Draft Explanation on Reason for Shortages or Excesses found invalid

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Draft Explanation on Reason for Shortages or Excesses found invalid |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.183: Event Draft Explanation on Reason for Shortages or Excesses found invalid

**Event Explanation on Reason for Shortages or Excesses forwarded to other MSA**

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Explanation on Reason for Shortages or Excesses forwarded to other MSA |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.184: Event Explanation on Reason for Shortages or Excesses forwarded to other MSA

## 5.2.13. Process L3-CORE-01-13-Manage Information on Intended Claims

### 5.2.13.1. Objective of Process

The purpose of the current process is to describe the submission of information on intended claims (*) by an MSA that estimates having the right to claim duties on the shortages according to the place where they have actually arisen.

The current process starts whenever an MSA (Claiming MSA) judges it relevant to undertake an analysis of a given movement to determine whether duties could be due in the considered Member State.

For this purpose, the Claiming MSA (**) proceeds with analysing the available information. More specifically, the analysis is performed based on all evidence available at the Claiming MSA, namely:
· a report of receipt where shortages were ascertained either by the Consignee or from information reported by the Customs;
· any event report, either issued in its Member State or in any other Member State;
· any control report, either issued in its Member State or in any other Member State;
· possibly, explanations provided by the consignor and/or by the consignee on the reasons of the shortage (or excess);
· any other available evidence.

In case the Claiming MSA does not have all information necessary to perform the analysis, the Claiming MSA can download the movement and/or any complementary information from any other concerned MSA (by using the L3-ACO-AS-IS-01-01-Cooperation on Request).

Following, the Claiming MSA prepares the results of the analysis (giving the basis of calculation of duties that it intends to claim from the guarantor). In case the Claiming MSA is the MSA of Dispatch, the whole process ends here. In case the Claiming MSA is not the MSA of Dispatch, the Claiming MSA communicates the analysis results to the MSA of Dispatch and the process ends.

(*) This exchange of information intends at ensuring that the claims issued by several Member States are coordinated, and in particular that there will not be concurrent claims on the same shortage.

(**) The Claiming MSA can be the MSA of Dispatch or the MSA of Destination or any other MSA.

#### 5.2.13.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-13 |
| Full Name | Manage Information on Intended Claims |
| Assumptions | N/A |
| Reference Documents | • L2-CORE-AS-IS-01-00-EMCS Core;<br>• L2 EMCS Core VACD. |

Table 5.185: Process Details

#### 5.2.13.3. Tasks and Events

### Event Claiming MSA judges it relevant to undertake an analysis of a given movement to determine whether duties could be due in the considered Member State

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Claiming MSA judges it relevant to undertake an analysis of a given movement to determine whether duties could be due in the considered Member State |
| Event Type | Start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.186: Event Claiming MSA judges it relevant to undertake an analysis of a given movement to determine whether duties could be due in the considered Member State

### Task Analyse information

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Analyse information |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | No Legal Reference |

| | |
|---|---|
| Requirements | COR_BUS_0051 |

Table 5.187: Task Analyse information

### Task Request for download of movement/complementary information

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Request for download of movement/complementary information |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.188: Task Request for download of movement/complementary information

### Task Prepare analysis results

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Prepare analysis results |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0052 |

Table 5.189: Task Prepare analysis results

### Task Communicate analysis results

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Communicate analysis results |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0053 |

Table 5.190: Task Communicate analysis results

### Event Analysis results available at MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Analysis results available at MSA of Dispatch |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.191: Event Analysis results available at MSA of Dispatch

### Event Analysis results sent to MSA of Dispatch

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Analysis results sent to MSA of Dispatch |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-13-Manage Information on Intended Claims |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.192: Event Analysis results sent to MSA of Dispatch

## 5.2.14. Process L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension

### 5.2.14.1. Objective of Process

The purpose of this process is to depict the handling of the exportation of goods when they are moving under duty suspension arrangements, both in the case where the MSA of Dispatch is the same as the MSA of Export and in the case where the MSA of Dispatch is different from the MSA of Export.
The process is triggered at the Customs Office of Export Application when the Customs Declaration arrives. Then, the Customs Office of Export validates the Export Declaration and based on the validation performed either rejects the Export Declaration (for negative validation result) and informs the Declarant/Representative or proceeds with the request of the e-AD from the EMCS (for positive validation result).
Then, there are two cases:

- Case 1: MSA of Dispatch is the same with MSA of Export;

- Case 2: MSA of Dispatch is different than the MSA of Export.

For Case 1, in the MSA of Dispatch, the e-AD request arrives and then the 'L3-CORE-01-22-Exportation of goods under excise when MSA of Dispatch is the same with MSA of Export'. Based on the end result of the 'L3-CORE-01-22-Exportation of goods under excise when MSA of Dispatch is the same with MSA of Export', one of the following may occur:

- e-AD rejected and process ends here;
- Export Declaration rejected and process ends here;
- Goods not released for Export and process ends here;
- Export Invalidation Notification arrived and process ends here;
- Goods have been released for Export and the Exit Results are received and process ends here;
- Amended Export Declaration received, therefore process starts again (i.e. validation of the amended export declaration).

In the same time, in the Customs Office of Export, the 'L3-CORE-01-22-Exportation of goods under excise when MSA of Dispatch is the same with MSA of Export' is initiated upon the e-AD response received from the MSA of Dispatch. Same as above, upon completion of 'L3-CORE-01-22-Exportation of goods under excise when MSA of Dispatch is the same with MSA of Export', one of the following may occur:

- e-AD rejected and process ends here;
- Export Declaration rejected and process ends here;
- Goods not released for Export and process ends here;
- Export Invalidation Notification arrived and process ends here;
- Goods have been released for Export and the Exit Results are received and process ends here;
- Amended Export Declaration received, therefore process starts again (i.e. validation of the amended export declaration).

For Case 2, in the MSA of Destination/MSA of Export, the e-AD request arrives and then the 'L3-CORE-01-23-Exportation of goods under excise when MSA of Dispatch is different than MSA of Export'. Based on the end result of the 'L3-CORE-01-23-Exportation of goods under excise when MSA of Dispatch is different than MSA of Export', one of the following may occur:

- e-AD rejected and process ends here;
- Export Declaration rejected and process ends here;
- Goods not released for Export and process ends here;
- Export Invalidation Notification arrived and process ends here;
- Goods have been released for Export and the Exit Results are received and process ends here;
- Amended Export Declaration received, therefore process starts again (i.e. validation of the amended export declaration).

In the same time, in the Customs Office of Export, the 'L3-CORE-01-23-Exportation of goods under excise when MSA of Dispatch is different than MSA of Export' is initiated upon the e-AD response received from the MSA of Dispatch. Same as above, upon completion of 'L3-CORE-01-23-Exportation of goods under excise when MSA of Dispatch is different than MSA of Export', one of the following may occur:

- e-AD rejected and process ends here;
- Export Declaration rejected and process ends here;
- Goods not released for Export and process ends here;
- Export Invalidation Notification arrived and process ends here;
- Goods have been released for Export and the Exit Results are received and process ends here; Amended Export Declaration received, therefore process starts again (i.e. validation of the amended export declaration).

#### 5.2.14.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-21 |

| | |
|---|---|
| Full Name | Handle Export of Goods under Excise Duty Suspension |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.193: Process Details

#### 5.2.14.3. Tasks and Events

### Event Customs Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Customs Declaration Received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.194: Event Customs Declaration Received

### Event Amended Customs Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Amended Customs Declaration Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.195: Event Amended Customs Declaration Received

### Task Validate Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Export Declaration |
| Task Type | Task |

| | |
|---|---|
| Description | The Customs office validates the message with respect to business rules and conditions. Customs declaration should contain all particulars necessary for the declared customs procedure. It should contain an electronic signature or any other means of authentication. If accompanying documents are required these documents should be referred in the customs declaration. |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | Art. 162 UCC |
| Requirements | COR_BUS_0055<br>COR_BUS_0056 |

Table 5.196: Task Validate Export Declaration

### Task Reject Customs Declaration for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Reject Customs Declaration for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | Art. 162 UCC |
| Requirements | COR_BUS_0056 |

Table 5.197: Task Reject Customs Declaration for AES

### Event Customs Declaration Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Customs Declaration Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.198: Event Customs Declaration Rejected

## Task Request e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
| --- | --- |
| Task Name | Request e-AD |
| Task Type | Task |
| Description | AES requests the e-AD(s) from the Member State of Dispatch. AES requests the e-AD(s) from the Member State of Destination/Export. |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | Art. 3(a), 47, 163 UCC, Art. 17, 18, 21, 25 Directive 2008/118/EC |
| Requirements | COR_BUS_0056 |

Table 5.199: Task Request e-AD

## Event e-AD Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
| --- | --- |
| Event Name | e-AD Request Received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.200: Event e-AD Request Received

## Event e-AD Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
| --- | --- |
| Event Name | e-AD Request Received |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.201: Event e-AD Request Received

## Task Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.202: Task Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export

## Task Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.203: Task Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export

## Event Response from MSA of Export/Destination Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Response from MSA of Export/Destination Received |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |

| | |
|---|---|
| | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.204: Event Response from MSA of Export/Destination Received

### Event Response from MSA of Dispatch Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Response from MSA of Dispatch Received |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.205: Event Response from MSA of Dispatch Received

### Task Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.206: Task Exportation of goods under excise duty suspension when MSA of Dispatch is the same with MSA of Export

### Task Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export |
| Task Type | Call activity (collapsed) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |
| Requirements | N/A |

Table 5.207: Task Exportation of goods under excise duty suspension when MSA of Dispatch is different than MSA of Export

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.208: Event Rejected Export Declaration

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.209: Event Invalidation Notification Arrived

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.210: Event Exit Results Received

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.211: Event Goods Not Released for Export

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.212: Event e-AD Rejected

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.213: Event Goods Not Released for Export

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.214: Event Invalidation Notification Arrived

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.215: Event Rejected Export Declaration

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.216: Event e-AD Rejected

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |

| | |
|---|---|
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.217: Event Exit Results Received

## Event Goods Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.218: Event Goods Released for Export

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.219: Event Goods Not Released for Export

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.220: Event Rejected Export Declaration

## Event Customs Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Customs Declaration Invalidated |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.221: Event Customs Declaration Invalidated

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.222: Event Exit Results Received

### Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.223: Event e-AD Rejected

## 5.2.15. Process L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export

### 5.2.15.1. Objective of Process

The purpose of the current process is to describe the exportation of goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/MSA of Destination. This is in accordance with Council Directive (EU) 2020/262, Delegated Regulation (EU) 2022/1636 and Implementing Regulation (EU) 2022/1637; the Union Customs Code and its Implementing and Delegated Act (Council Regulation (EU) 952/2013, Implementing Regulation (EU) 2015/2447, Delegated Regulation (EU) 2015/2446).

Before the acceptance of the Export Declaration
In the MSA of Dispatch, the process starts when it receives an e-AD request. The MSA of Dispatch identifies if the e-AD is available:
- If the e-AD is not available, the MSA of Dispatch forwards the e-AD rejection to the Customs Office of Export and the process ends here for the MSA of Dispatch;
- If the e-AD is available and in the correct state, the MSA of Dispatch forwards the e-AD to the Customs Office of Export.

The flow continues in the Customs Office of Export.

Upon the receipt of the response from the MSA of Dispatch, the Customs Office of Export identifies if all requested e-AD(s) were received:

- If not all the e-AD(s) are available, the process ends at this point for Customs Office of Export;
- If all the e-AD(s) are available, the Custom Office of Export cross-checks the e-AD and the customs declaration.

Then, the Customs Office of Export examinates if the cross-check result is positive:

- If the result is negative, the Customs Office of Export notifies the MSA of Dispatch about the negative cross-check result and optionally (subject to national implementation) about the rejected export declaration.The process ends here at the Customs Office of Export. Then, the MSA of Dispatch forwards the rejection of export declaration to the consignor and the process ends here for the MSA of Dispatch;
- If the result is positive the Customs Office of Export determinates if export declaration is lodged prior to the presentation of the goods.

The Customs Office of Export examines if the declaration is lodged prior to the presentation of the goods:

- If the export declaration is not lodged prior to the presentation of goods, the Customs Office of Export accepts the customs declaration and sends a notification for accepted declaration to the MSA of Dispatch and to the Declarant or Representative. The MSA of Dispatch forwards the export declaration acceptance to the consignor;
- If the export declaration is lodged prior to the presentation of goods, then one of the following might occur:

o If the Customs Office of Export receives an export presentation notification from the Declarant, then validates the export presentation notification and accepts the customs declaration. Then, sends a notification for accepted declaration to the MSA of Dispatch and to the Declarant or Representative. The MSA of Dispatch forwards the export declaration acceptance to the consignor;

o If the time limit to receive the export presentation notification expires, the Customs Office of Export rejects the customs declaration lodged prior to the presentation of goods, notifies the Declarant/Representative and the MSA of Dispatch about the rejection of export declaration due to timer to receive export presentation notification expiry and the process ends here for the Customs Office of Export ;

o If the Customs Office of Export receives a cancellation request for the pre-lodged export declaration from the Declarant, the Customs Office of Export validates the cancellation request and examines if the request is valid. In case the Customs Office of Export accepts the request, notifies the Declarant/Representative and the MSA of Dispatch about the rejection of export declaration due to cancellation of the pre-lodged and the process ends here for the Customs Office of Export. In the opposite case of having the Customs Office of Export rejecting the request, the Customs Office of Export restarts the timer to receive an export presentation notification and waits to receive an export presentation notification or a cancellation request for the pre-lodged export declaration.

In the same time, at the MSA of Dispatch, the respective events might occur:

- Either the e-AD negative cross-check result arrives and the rejection of the export declaration shall be forwarded to the Consignor; or
- The notification for rejected declaration arrives due to either the cancellation of the pre-lodged export declaration or the expiry of time limit to receive the export presentation notification. The rejection of the export declaration shall be forwarded to the Consignor; or
- The notification for accepted export declaration arrives and the process is still active at the MSA of Dispatch.

After the acceptance of Export Declaration but before the release of the goods

The Customs Office of Export performs risk analysis and controls. Then, after this, one of the following might occur:

- If the Customs Office of Export receives an amendment request the process ends at this point and continues in the parent model L3-CORE-01-21;

 If the Customs Office of Export takes a decision to release the goods for Export, the Customs Office of Export releases the goods for export and notifies the Customs Office of Exit, the Declarant and the MSA of Dispatch. The MSA of Dispatch forwards the release notification to the Consignor;

 If the Customs Office of Export takes a decision not to Release the goods for Export, the Customs Office of Export does not release the goods for export and notifies the Customs Office of Exit, the Declarant and the MSA of Dispatch. The MSA of Dispatch forwards the non-release notification to the Consignor and the process ends here for MSA of Dispatch;

 If the Customs Office of Export receives an invalidation request from the Declarant/Representative, the Customs Office of Export validates it and either it is found valid and proceeds to the invalidation of the export declaration while informing Declarant/Representative and MSA of Dispatch, or it is found invalid thus informs the Declarant/Representative about the invalidation request rejection and returns to the previous point of expecting normally the decision to release or non-release of the goods.

In the same time, at the MSA of Dispatch, the respective events might occur:

 Either the release notification arrives, the MSA of Dispatch informs the Consignor; or

 The invalidation notification arrives, thus the MSA of Dispatch forwards it to the Consignor and the process ends; or

 The non-release notification arrives, thus the MSA of Dispatch informs the Consignor and the process ends.

After the release of the goods

After the release of goods, one of the following might occur:

 If the Customs Office of Export receives the exit results from the Customs Office of Exit, the Customs Office of Export informs about the exit or not exit of the goods the Declarant/Representative and the MSA of Dispatch and the process ends here;

 If the Customs Office of Export receives an invalidation message from the Declarant/Representative, validates the invalidation request and examines if the request is valid. When the request is valid, the Customs Office of Export invalidates the customs declaration, and the process ends here. When the request is not valid, the Customs Office of Export rejects the invalidation requests and waits until to receives an exit result message or an invalidation message or an invalidation of the export declaration by the Customs Officer decision;

 If the Customs Office of Export receives an invalidation of the export declaration by the Customs Officer decision, the Customs Office of Export decides to invalidate and invalidates the customs declaration. The Customs Office of Export informs the Declarant and the MSA of Dispatch and the process ends here;

 If the Timer to Receive Exit Results expires, the Customs Office of Export decides to invalidate and invalidates the customs declaration. The Customs Office of Export informs the Declarant and the MSA of Dispatch and the process ends here.

In the same time, at the MSA of Dispatch, the respective events might occur:

 Either the invalidation notification arrives, thus the MSA of Dispatch forwards it to the Consignor and the process ends; or

 The exit results arrive (positive/negative), thus the process ends here and shall continue from the parent model L3-CORE-01-21 (and from there in the L3-CORE-01-02).

#### 5.2.15.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-22 |
| Full Name | Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export/Destination |
| Assumptions | |

| | |
|---|---|
| | N/A |
| Reference Documents | N/A |

Table 5.224: Process Details

#### 5.2.15.3. Tasks and Events

### Event e-AD Requested

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Requested |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.225: Event e-AD Requested

### Task Identify whether e-AD is available and in the correct state

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Identify whether e-AD is available and in the correct state |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0061<br>COR_BUS_0073 |

Table 5.226: Task Identify whether e-AD is available and in the correct state

### Event Response from MSA of Dispatch Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Response from MSA of Dispatch Received |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.227: Event Response from MSA of Dispatch Received

## Task Forward e-AD to AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD to AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0076<br>COR_BUS_0062 |

Table 5.228: Task Forward e-AD to AES

## Event e-AD Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.229: Event e-AD Received

## Task Forward e-AD Rejection

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
| --- | --- |
| Task Name | Forward e-AD Rejection |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0077<br>COR_BUS_0063 |

Table 5.230: Task Forward e-AD Rejection

## Event Rejection of e-AD Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
| --- | --- |
| Event Name | Rejection of e-AD Request Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.231: Event Rejection of e-AD Request Received

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
| --- | --- |
| Event Name | e-AD Rejected |
| Event Type | End event |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.232: Event e-AD Rejected

## Task Identify whether all requested e-AD(s) were received

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Identify whether all requested e-AD(s) were received |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0056 |

Table 5.233: Task Identify whether all requested e-AD(s) were received

## Task Cross-Check e-AD and Customs Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Cross-Check e-AD and Customs Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 3(a), 47, 188 UCC; Art. 21 Directive 2020/262 |

| | |
|---|---|
| Requirements | COR_BUS_0056 |

Table 5.234: Task Cross-Check e-AD and Customs Declaration

### Task Notify the MSA of Export of Negative Cross-Check Result

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Notify the MSA of Export of Negative Cross-Check Result |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0056 |

Table 5.235: Task Notify the MSA of Export of Negative Cross-Check Result

### Event e-AD Negative Cross-Check  Result Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Negative Cross-Check  Result Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.236: Event e-AD Negative Cross-Check  Result Received

### Event No Information Received  from Customs Office of Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | No Information Received  from Customs Office of Export |

| | |
|---|---|
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.237: Event No Information Received from Customs Office of Export

## Task Determine if Export Declaration is lodged prior to the Presentation of the Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Determine if Export Declaration is lodged prior to the Presentation of the Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 171 UCC |
| Requirements | COR_BUS_0057 |

Table 5.238: Task Determine if Export Declaration is lodged prior to the Presentation of the Goods

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.239: Event e-AD Rejected

## Event Export Declaration Rejection Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Rejection Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | The sending of the export declaration rejection notification after the negative cross-check result is subject to national implementation. In case it is implemented, it shall contain the list of ARCs that are included in the rejected export declaration. |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.240: Event Export Declaration Rejection Notification Received

## Event Cancellation Requested for the Pre-lodged Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation Requested for the Pre-lodged Export Declaration |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.241: Event Cancellation Requested for the Pre-lodged Export Declaration

## Event Time Limit to Receive Export Presentation Notification Expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Time Limit to Receive  Export Presentation Notification Expired |
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.242: Event Time Limit to Receive  Export Presentation Notification Expired

## Event Export Presentation  Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Presentation  Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.243: Event Export Presentation  Notification Received

## Task Validate Export Presentation Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Export Presentation Notification |
| Task Type | Task |
| Description | Upon the reception of the Export Presentation, the AES at the Customs Office of Export requests again the e-AD from the EMCS at the MSA of Export (same with MSA of Dispatch or different than MSA of Dispatch). Additionally, in case the pre-lodged export declaration is corrected by the Declarant/Representative in AES, the AES at the Customs Office of Export requests the e-AD from EMCS. This is not depicted in the L3 model for simplification purposes. |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0058 |

Table 5.244: Task Validate Export Presentation Notification

## Task Validate Cancellation Request for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Cancellation Request for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0060 |

Table 5.245: Task Validate Cancellation Request for AES

## Task Reject Customs Declaration Lodged prior to the Presentation of Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Reject Customs Declaration Lodged prior to the Presentation of Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art.171 UCC |
| Requirements | COR_BUS_0059 |

Table 5.246: Task Reject Customs Declaration Lodged prior to the Presentation of Goods

## Task Accept Customs Declaration for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Accept Customs Declaration for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 172 UCC, Art. 226 UCC IA |
| Requirements | COR_BUS_0056 |

Table 5.247: Task Accept Customs Declaration for AES

## Event Notification for Accepted Export Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification for Accepted Export Declaration Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.248: Event Notification for Accepted Export Declaration Received

## Task Forward Export Declaration Acceptance

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Export Declaration Acceptance |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0064<br>COR_BUS_0078 |

Table 5.249: Task Forward Export Declaration Acceptance

### Event Notification for Rejected Export Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification for Rejected Export Declaration Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.250: Event Notification for Rejected Export Declaration Received

### Event Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.251: Event Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry

## Event Request Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Request Rejected |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.252: Event Request Rejected

## Task Perform Risk Analysis and Controls

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Perform Risk Analysis and Controls |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Arts. 46, 50 (1), 163 (2), 188, 264 UCC; Arts. 238, 239, 240, 241, 242, 328 UCC IA |
| Requirements | COR_BUS_0065 |

Table 5.253: Task Perform Risk Analysis and Controls

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.254: Event Rejected Export Declaration

## Task Forward Rejection of Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Rejection of Export Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0081<br>COR_BUS_0070 |

Table 5.255: Task Forward Rejection of Export Declaration

## Event Amendment Request Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Amendment Request Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.256: Event Amendment Request Arrived

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.257: Event Rejected Export Declaration

## Event Invalidation Message Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Message Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.258: Event Invalidation Message Arrived

## Event Goods for Export Released

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods for Export Released |
| Event Type | Conditional intermediate event |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.259: Event Goods for Export Released

## Event Goods for Export not Released

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods for Export not Released |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.260: Event Goods for Export not Released

## Event Amendment Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Amendment Request Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.261: Event Amendment Request Received

## Task Release the Goods for Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Release the Goods for Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 194 UCC; Arts. 246, 330 UCC IA |
| Requirements | COR_BUS_0066 |

Table 5.262: Task Release the Goods for Export

## Event Release for Export Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Release for Export Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.263: Event Release for Export Notification Received

## Task Not to Release the Goods for Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Not to Release the Goods for Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 194 UCC; Arts 243(2), 245(2) UCC IA |
| Requirements | COR_BUS_0066 |

Table 5.264: Task Not to Release the Goods for Export

## Event Non-Release for Export Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Non-Release for Export Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.265: Event Non-Release for Export Notification Received

## Task Forward Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Release Notification |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0079<br>COR_BUS_0068 |

Table 5.266: Task Forward Release Notification

## Event Invalidation Message Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Message Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.267: Event Invalidation Message Arrived

## Event Export Declaration Invalidated by the Customs Officer

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Invalidated by the Customs Officer |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.268: Event Export Declaration Invalidated by the Customs Officer

## Event Timer to Receive Exit Results Expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Timer to Receive Exit Results Expired |
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.269: Event Timer to Receive  Exit Results Expired

## Event Invalidation Notification  Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification  Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.270: Event Invalidation Notification  Arrived

## Task Forward Non-Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Non-Release Notification |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0069<br>COR_BUS_0080 |

Table 5.271: Task Forward Non-Release Notification

## Event Good Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Good Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.272: Event Good Not Released for Export

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.273: Event Invalidation Notification Arrived

## Task Validate Invalidation Request

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Invalidation Request |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art.148 UCC DA; Arts. 174(1)(2), 175 UCC |
| Requirements | COR_BUS_0067 |

Table 5.274: Task Validate Invalidation Request

## Task Decide to Invalidate

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Decide to Invalidate |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 248 (1) UCC DA |
| Requirements | COR_BUS_0071 |

Table 5.275: Task Decide to Invalidate

## Task Decide to Invalidate

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Decide to Invalidate |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 248 (2) UCC DA |
| Requirements | COR_BUS_0071 |

Table 5.276: Task Decide to Invalidate

## Task Forward Invalidation of the Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Invalidation of the Export Declaration |
| Task Type | Task |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0082 |

Table 5.277: Task Forward Invalidation of the Export Declaration

## Task Invalidate Customs Declaration for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Invalidate Customs Declaration for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 148 UCC DA; Arts. 174,175 UCC;<br>Art. 248 UCC DA |
| Requirements | COR_BUS_0067 |

Table 5.278: Task Invalidate Customs Declaration for AES

## Task Reject Invalidation Request for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Reject Invalidation Request for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | Art 148 UCC DA; Arts. 174(1)(2), 175 UCC |
| Requirements | COR_BUS_0071 |

Table 5.279: Task Reject Invalidation Request for AES

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.280: Event Goods Not Released for Export

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.281: Event Invalidation Notification Arrived

## Event Export Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Invalidated |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.282: Event Export Declaration Invalidated

## Event Invalidation Request Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Request Rejected |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.283: Event Invalidation Request Rejected

## Event Customs Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Customs Declaration Invalidated |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.284: Event Customs Declaration Invalidated

## Event Exit Results Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.285: Event Exit Results Arrived

## Task Inform about the Exit or not Exit of the Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform about the Exit or not Exit of the Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 334 UCC IA |
| Requirements | COR_BUS_0072 |

Table 5.286: Task Inform about the Exit or not Exit of the Goods

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.287: Event Exit Results Received

### Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.288: Event Exit Results Received

### Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.289: Event Exit Results Received

## 5.2.16. Process L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination

### 5.2.16.1. Objective of Process

The purpose of the current process is to describe the exportation of goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/MSA of Destination. This is in accordance with Council Directive (EU) 2020/262, Delegated Regulation (EU) 2022/1636 and Implementing Regulation (EU) 2022/1637; the Union Customs Code and its Implementing and Delegated Act (Council Regulation (EU) 952/2013, Implementing Regulation (EU) 2015/2447, Delegated Regulation (EU) 2015/2446)

Before the acceptance of the Export Declaration
In the MSA of Export/MSA of Destination, the process starts when it receives an e-AD request. The MSA of Export/MSA of Destination identifies if the e-AD is available by requesting the status of the e-AD from MSA of Dispatch.
In the MSA of Dispatch the process starts by receiving the status request and the MSA of Dispatch sends back to the MSA of Destination/MSA of Export whether the e-AD is available and if yes, in which status it is.
Then, in the MSA of Export/MSA of Destination:
 If the e-AD is not available, the MSA of Export/MSA of Destination forwards the e-AD rejection to the Customs Office of Export and the process ends here for the MSA of Export/MSA of Destination;
 If the e-AD is available and in the correct state, the MSA of Export/MSA of Destination forwards the e-AD to the Customs Office of Export.
The flow continues in the Customs Office of Export.
Upon the receipt of the response from the MSA of Export/MSA of Destination, the Customs Office of Export identifies if all requested e-AD(s) were received:
 If not all the e-AD(s) are available, the process ends at this point for Customs Office of Export;
 If all the e-AD(s) are available, the Custom Office of Export cross-checks the e-AD and the customs declaration.
Then, the Customs Office of Export examinates if the cross-check result is positive:
 If the result is negative, the Customs Office of Export notifies the MSA of Export/MSA of Destination about the negative cross-check result and optionally (subject to national implementation) about the rejected export declaration.The process ends here at the Customs Office of Export. Then, the MSA of Export/MSA of Destination forwards the rejection of export declaration to the MSA of Dispatch, which forwards the rejection of the export declaration to the Consignor and the process ends here for the MSA of Export/MSA of Destination and MSA of Dispatch;
 If the result is positive the Customs Office of Export determinates if export declaration is lodged prior to the presentation of the goods.
The Customs Office of Export examines if the declaration is lodged prior to the presentation of the goods:
 If the export declaration is not lodged prior to the presentation of goods, the Customs Office of Export accepts the customs declaration and sends a notification for accepted declaration to the MSA of Export/MSA of Destination and to the Declarant or Representative. The MSA of Export/MSA of Destination forwards the export declaration acceptance to the MSA of Dispatch and the MSA of Dispatch forwards the notification of accepted declaration to the Consignor;
 If the export declaration is lodged prior to the presentation of goods, then one of the following might occur:
o If the Customs Office of Export receives an export presentation notification from the Declarant, then validates the export presentation notification and accepts the customs declaration. Then, sends a notification

for accepted declaration to the MSA of Export/MSA of Destination and to the Declarant or Representative. The MSA of Export/MSA of Destination forwards the export declaration acceptance to the MSA of Dispatch and the MSA of Dispatch forwards the notification of accepted declaration to the Consignor;

o If the time limit to receive the export presentation notification expires, the Customs Office of Export rejects the customs declaration lodged prior to the presentation of goods, notifies the Declarant/Representative and the MSA of Export/MSA of Destination about the rejection of export declaration due to timer to receive export presentation notification expiry, which forwards the rejection of the export declaration to the Consignor and the process ends here for the MSA of Export/MSA of Destination and MSA of Dispatch and for the Customs Office of Export ;

o If the Customs Office of Export receives a cancellation request for the pre-lodged export declaration from the Declarant, the Customs Office of Export validates the cancellation request and examines if the request is valid. In case the Customs Office of Export accepts the request, notifies the Declarant/Representative and the MSA of Export/MSA of Destination about the rejection of export declaration due to cancellation of the pre-lodged, which forwards the rejection of the export declaration to the Consignor and the process ends here for the Customs Office of Export. In the opposite case of having the Customs Office of Export rejecting the request, the Customs Office of Export restarts the timer to receive an export presentation notification and waits to receive an export presentation notification or a cancellation request for the pre-lodged export declaration.

In the same time, at the MSA of Export/MSA of Destination, the respective events might occur:

- Either the e-AD negative cross-check result arrives and the rejection of the export declaration shall be forwarded to the MSA of Dispatch; or
- The notification for rejected declaration arrives due to either the cancellation of the pre-lodged export declaration or the expiry of time limit to receive the export presentation notification. The rejection of the export declaration shall be forwarded to the MSA of Dispatch; or
- The notification for accepted export declaration arrives and the process is still active at the MSA of Export/MSA of Destination.

In the same time, at the MSA of Dispatch, the respective events might occur:

- Either the notification for rejected declaration arrives due to either the cancellation of the pre-lodged export declaration or the expiry of time limit to receive the export presentation notification. The rejection of the export declaration shall be forwarded to the Consignor; or
- The notification for accepted export declaration arrives, it shall be forwarded to the Consignor and the process is still active at the MSA of Dispatch.

After the acceptance of Export Declaration but before the release of the goods
the Customs Office of Export performs risk analysis and controls. Then, after this, one of the following might occur:

- If the Customs Office of Export receives an amendment request the process ends at this point and continues in the parent model L3-CORE-01-21;
- If the Customs Office of Export takes a decision to release the goods for Export, the Customs Office of Export releases the goods for export and notifies the Customs Office of Exit, the Declarant and the MSA of Export/MSA of Destination. The MSA of Export/MSA of Destination forwards the release notification to the MSA of Dispatch, which shall then inform the Consignor;
- If the Customs Office of Export takes a decision not to Release the goods for Export, the Customs Office of Export does not release the goods for export and notifies the Customs Office of Exit, the Declarant and the MSA of Export/MSA of Destination. The MSA of Export/MSA of Destination forwards the non-release notification to the MSA of Dispatch, which then shall inform the Cosnignor and the process ends here for MSA of Export/MSA of Destination;
- If the Customs Office of Export receives an invalidation request from the Declarant/Representative, the Customs Office of Export validates it and either it is found valid and proceeds to the invalidation of the export declaration while informing Declarant/Representative and MSA of Dispatch (which will inform also the Consignor), or it is found invalid thus informs the Declarant/Representative about the invalidation request

rejection and returns to the previous point of expecting normally the decision to release or non-release of the goods.

In the same time, at the MSA of Export/MSA of Destination, the respective events might occur:
- Either the release goods for export decision arrives and it shall be forwarded to the MSA of Dispatch; or
- The non-release of goods decision arrives and it shall be forwarded to the MSA of Dispatch. The process at the MSA of Export/MSA of Destination ends here; or
- The invalidation notification arrives and it shall be forwarded to the MSA of Dispatch. The process at the MSA of Export/MSA of Destination ends here.

In the same time, at the MSA of Dispatch, the respective events might occur:
- Either the release goods for export decision arrives and it shall be forwarded to the Consignor. The process at the MSA of Dispatch ends here; or
- The non-release of goods decision arrives and it shall be forwarded to the Consignor. The process at the MSA of Dispatch ends here; or
- The invalidation notification arrives and it shall be forwarded to the Consignor. The process at the MSA of Dispatch ends here.

After the release of the goods
After the release of goods, one of the following might occur:
- If the Customs Office of Export receives the exit results from the Customs Office of Exit, the Customs Office of Export informs about the exit or not exit of the goods the Declarant/Representative and the MSA of Export/MSA of Destination (which will then inform MSA of Dispatch and MSA of Dispatch shall inform Consignor) and the process ends here;
- If the Customs Office of Export receives an invalidation message from the Declarant/Representative, validates the invalidation request and examines if the request is valid. When the request is valid, the Customs Office of Export invalidates the customs declaration, and the process ends here. When the request is not valid, the Customs Office of Export rejects the invalidation requests and waits until to receives an exit result message or an invalidation message or an invalidation of the export declaration by the Customs Officer decision;
- If the Customs Office of Export receives an invalidation of the export declaration by the Customs Officer decision, the Customs Office of Export decides to invalidate and invalidates the customs declaration. The Customs Office of Export informs the Declarant and the MSA of Export/MSA of Destination (which will then inform MSA of Dispatch and MSA of Dispatch shall inform Consignor) and the process ends here;
- If the Timer to Receive Exit Results expires, the Customs Office of Export decides to invalidate and invalidates the customs declaration. The Customs Office of Export informs the Declarant and the MSA of Export/MSA of Destination (which will then inform MSA of Dispatch and MSA of Dispatch shall inform Consignor) and the process ends here.

In the same time, at the MSA of Export/MSA of Destination, the respective events might occur:
- Either the exit results arrive (positive/negative) and the process ends for the MSA of Destination/MSA of Export here. Process shall be continued in the L3-CORE-01-22 (and from this point to L3-CORE-01-02); or
- The invalidation notification arrives, thus the MSA of Export/MSA of Destination forwards it to the MSA of Dispatch and the process ends.

#### 5.2.16.2. Process Details

| PROCESS ATTRIBUTE NAME | PROCESS ATTRIBUTE VALUE |
|---|---|
| Process ID | L3-CORE-01-23 |

| | |
|---|---|
| Full Name | Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Assumptions | N/A |
| Reference Documents | N/A |

Table 5.290: Process Details

#### 5.2.16.3. Tasks and Events

### Event e-AD Requested

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Requested |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.291: Event e-AD Requested

### Task Identify whether e-AD is available and in the correct state

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Identify whether e-AD is available and in the correct state |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0061<br>COR_BUS_0073 |

Table 5.292: Task Identify whether e-AD is available and in the correct state

### Task Request Status of e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Request Status of e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0074 |

Table 5.293: Task Request Status of e-AD

### Event e-AD Request Received from MSA of Export/Destination

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Request Received from MSA of Export/Destination |
| Event Type | Message start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.294: Event e-AD Request Received from MSA of Export/Destination

### Task Send Status of e-AD

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Send Status of e-AD |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |

| | |
|---|---|
| Requirements | COR_BUS_0075 |

Table 5.295: Task Send Status of e-AD

## Event Response from MSA of Export/Destination Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Response from MSA of Export/Destination Received |
| Event Type | Conditional start event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.296: Event Response from MSA of Export/Destination Received

## Event Status Response of e-AD received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Status Response of e-AD received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.297: Event Status Response of e-AD received

## Task Forward e-AD to AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD to AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0076<br>COR_BUS_0062 |

Table 5.298: Task Forward e-AD to AES

## Event e-AD Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.299: Event e-AD Received

## Task Forward e-AD Rejection

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward e-AD Rejection |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0077<br>COR_BUS_0063 |

Table 5.300: Task Forward e-AD Rejection

## Event Rejection of e-AD Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejection of e-AD Request Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.301: Event Rejection of e-AD Request Received

## Task Identify whether all requested e-AD(s) were received

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Identify whether all requested e-AD(s) were received |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0056 |

Table 5.302: Task Identify whether all requested e-AD(s) were received

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.303: Event e-AD Rejected

### Event e-AD Negative Cross-Check Result Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Negative Cross-Check Result Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.304: Event e-AD Negative Cross-Check Result Received

### Event No Information Received from Customs Office of Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | No Information Received from Customs Office of Export |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.305: Event No Information Received from Customs Office of Export

### Event Export Declaration Rejection Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Rejection  Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | The sending of the export declaration rejection notification after the negative cross-check result is subject to national implementation. In case it is implemented, it shall contain the list of ARCs that are included in the rejected export declaration. |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.306: Event Export Declaration Rejection  Notification Received

### Event Notification for Rejected Export  Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification for Rejected Export  Declaration Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.307: Event Notification for Rejected Export  Declaration Received

### Task Cross-Check e-AD and Customs Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Cross-Check e-AD and Customs Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 3(a), 47, 188 UCC; Art. 21 Directive 2020/262 |
| Requirements | COR_BUS_0056 |

Table 5.308: Task Cross-Check e-AD and Customs Declaration

## Task Forward Rejection of Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Rejection of Export Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0081<br>COR_BUS_0070 |

Table 5.309: Task Forward Rejection of Export Declaration

## Event Export Declaration  Rejection Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration  Rejection Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.310: Event Export Declaration  Rejection Received

## Task Forward Rejection of Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Rejection of Export Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0081<br>COR_BUS_0070 |

Table 5.311: Task Forward Rejection of Export Declaration

## Task Determine if Export Declaration is lodged prior to the Presentation of the Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Determine if Export Declaration is lodged prior to the Presentation of the Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 171 UCC |
| Requirements | COR_BUS_0057 |

Table 5.312: Task Determine if Export Declaration is lodged prior to the Presentation of the Goods

## Task Notify the MSA of Export of Negative Cross-Check Result

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Notify the MSA of Export of Negative Cross-Check Result |
| Task Type | Task |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0056 |

Table 5.313: Task Notify the MSA of Export of Negative Cross-Check Result

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.314: Event Rejected Export Declaration

## Event Notification for Accepted Declaration Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Notification for Accepted Declaration Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.315: Event Notification for Accepted Declaration Received

## Task Forward Export Declaration Acceptance

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Export Declaration Acceptance |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0064<br>COR_BUS_0078 |

Table 5.316: Task Forward Export Declaration Acceptance

## Event Export Declaration  Acceptance Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration  Acceptance Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.317: Event Export Declaration  Acceptance Received

## Event e-AD Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | e-AD Rejected |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.318: Event e-AD Rejected

## Task Forward Export Declaration Acceptance

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Export Declaration Acceptance |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0064<br>COR_BUS_0078 |

Table 5.319: Task Forward Export Declaration Acceptance

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.320: Event Rejected Export Declaration

## Event Export Presentation Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Presentation  Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.321: Event Export Presentation  Notification Received

## Task Validate Export Presentation Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Export Presentation Notification |
| Task Type | Task |
| Description | Upon the reception of the Export Presentation, the AES at the Customs Office of Export requests again the e-AD from the EMCS at the MSA of Export (same with MSA of Dispatch or different than MSA of Dispatch). Additionally, in case the pre-lodged export declaration is corrected by the Declarant/Representative in AES, the AES at the Customs Office of Export requests the e-AD from EMCS. This is not depicted in the L3 model for simplification purposes. |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0058 |

Table 5.322: Task Validate Export Presentation Notification

## Event Time Limit to Receive  Export Presentation Notification Expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Time Limit to Receive  Export Presentation Notification Expired |

| | |
|---|---|
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.323: Event Time Limit to Receive  Export Presentation Notification Expired

## Event Cancellation Requested  for the Pre-lodged Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Cancellation Requested  for the Pre-lodged Export Declaration |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.324: Event Cancellation Requested  for the Pre-lodged Export Declaration

## Task Validate Cancellation Request for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Cancellation Request for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |

| | |
|---|---|
| Requirements | COR_BUS_0060 |

Table 5.325: Task Validate Cancellation Request for AES

## Task Reject Customs Declaration Lodged prior to the Presentation of Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Reject Customs Declaration Lodged prior to the Presentation of Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art.171 UCC |
| Requirements | COR_BUS_0059 |

Table 5.326: Task Reject Customs Declaration Lodged prior to the Presentation of Goods

## Task Accept Customs Declaration for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Accept Customs Declaration for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 172 UCC, Art. 226 UCC IA |
| Requirements | COR_BUS_0056 |

Table 5.327: Task Accept Customs Declaration for AES

## Event Request Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Request Rejected |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.328: Event Request Rejected

## Event Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.329: Event Request Accepted and Rejection of Export Declaration or Rejection of Export Declaration due to Timer Expiry

## Task Perform Risk Analysis and Controls

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Perform Risk Analysis and Controls |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | Arts. 46, 50 (1), 163 (2), 188, 264 UCC; Arts. 238, 239, 240, 241, 242, 328 UCC IA |
| Requirements | COR_BUS_0065 |

Table 5.330: Task Perform Risk Analysis and Controls

## Event Rejected Export Declaration

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Rejected Export Declaration |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.331: Event Rejected Export Declaration

## Event Goods for Export Released

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods for Export Released |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.332: Event Goods for Export Released

## Event Invalidation Message Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Message Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.333: Event Invalidation Message Arrived

## Event Goods for Export not Released

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods for Export not Released |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.334: Event Goods for Export not Released

## Event Amendment Request Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Amendment Request Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |

| | |
|---|---|
| Legal Reference | N/A |

Table 5.335: Event Amendment Request Arrived

## Event Amendment Request Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Amendment Request Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.336: Event Amendment Request Received

## Task Release the Goods for Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Release the Goods for Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 194 UCC; Arts. 246, 330 UCC IA |
| Requirements | COR_BUS_0066 |

Table 5.337: Task Release the Goods for Export

## Event Release for Export Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Release for Export Notification Received |
| Event Type | Message intermediate event (catch) |

| | |
|---|---|
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.338: Event Release for Export Notification Received

## Task Not to Release the Goods for Export

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Not to Release the Goods for Export |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 194 UCC; Arts 243(2), 245(2) UCC IA |
| Requirements | COR_BUS_0066 |

Table 5.339: Task Not to Release the Goods for Export

## Task Forward Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Release Notification |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |

| | |
|---|---|
| Requirements | COR_BUS_0079<br>COR_BUS_0068 |

Table 5.340: Task Forward Release Notification

## Event Non-Release for Export Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Non-Release for Export Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.341: Event Non-Release for Export Notification Received

## Event Release Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Release Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.342: Event Release Notification Received

## Task Forward Non-Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Non-Release Notification |
| Task Type | Task |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0069<br>COR_BUS_0080 |

Table 5.343: Task Forward Non-Release Notification

## Task Forward Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Release Notification |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0079<br>COR_BUS_0068 |

Table 5.344: Task Forward Release Notification

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.345: Event Goods Not Released for Export

## Event Non-Release Notification Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Non-Release Notification Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.346: Event Non-Release Notification Received

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.347: Event Invalidation Notification Arrived

## Task Forward Non-Release Notification

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Non-Release Notification |
| Task Type | Task |
| Description | N/A |

| | |
|---|---|
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0069<br>COR_BUS_0080 |

Table 5.348: Task Forward Non-Release Notification

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.349: Event Goods Not Released for Export

## Event Invalidation Message Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Message Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.350: Event Invalidation Message Arrived

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.351: Event Invalidation Notification Arrived

## Event Timer to Receive Exit Results Expired

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Timer to Receive Exit Results Expired |
| Event Type | Timer intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.352: Event Timer to Receive Exit Results Expired

## Event Export Declaration Invalidated by the Customs Officer

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Invalidated by the Customs Officer |
| Event Type | Conditional intermediate event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.353: Event Export Declaration Invalidated by the Customs Officer

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.354: Event Invalidation Notification Arrived

## Task Validate Invalidation Request

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Validate Invalidation Request |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art.148 UCC DA; Arts. 174(1)(2), 175 UCC |
| Requirements | COR_BUS_0067 |

Table 5.355: Task Validate Invalidation Request

## Task Decide to Invalidate

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Decide to Invalidate |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 248 (2) UCC DA |
| Requirements | COR_BUS_0071 |

Table 5.356: Task Decide to Invalidate

## Task Decide to Invalidate

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Decide to Invalidate |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art. 248 (1) UCC DA |
| Requirements | COR_BUS_0071 |

Table 5.357: Task Decide to Invalidate

## Event Goods Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |

| | |
|---|---|
| | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.358: Event Goods Released for Export

## Event Goods Not Released for Export

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Goods Not Released for Export |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.359: Event Goods Not Released for Export

## Task Forward Export Declaration Invalidation

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Forward Export Declaration Invalidation |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0082 |

Table 5.360: Task Forward Export Declaration Invalidation

## Task Forward Invalidation of the Export Declaration

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Task Name | Forward Invalidation of the Export Declaration |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | No Legal Reference |
| Requirements | COR_BUS_0082 |

Table 5.361: Task Forward Invalidation of the Export Declaration

## Task Invalidate Customs Declaration for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Invalidate Customs Declaration for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 148 UCC DA; Arts. 174,175 UCC;<br>Art. 248 UCC DA |
| Requirements | COR_BUS_0067 |

Table 5.362: Task Invalidate Customs Declaration for AES

## Task Reject Invalidation Request for AES

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Reject Invalidation Request for AES |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension |

| | |
|---|---|
| | when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | Art 148 UCC DA; Arts. 174(1)(2), 175 UCC |
| Requirements | COR_BUS_0071 |

Table 5.363: Task Reject Invalidation Request for AES

## Event Invalidation Notification Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Notification Arrived |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.364: Event Invalidation Notification Arrived

## Event Export Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Invalidated |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.365: Event Export Declaration Invalidated

## Event Exit Results Arrived

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Arrived |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.366: Event Exit Results Arrived

## Event Export Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Export Declaration Invalidated |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export<br>L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.367: Event Export Declaration Invalidated

## Event Invalidation Request Rejected

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Invalidation Request Rejected |
| Event Type | Message intermediate event (throw) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.368: Event Invalidation Request Rejected

## Event Customs Declaration Invalidated

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Customs Declaration Invalidated |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.369: Event Customs Declaration Invalidated

## Task Inform about the Exit or not Exit of the Goods

| TASK ATTRIBUTE NAME | TASK ATTRIBUTE VALUE |
|---|---|
| Task Name | Inform about the Exit or not Exit of the Goods |
| Task Type | Task |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | Art. 334 UCC IA |
| Requirements | COR_BUS_0072 |

Table 5.370: Task Inform about the Exit or not Exit of the Goods

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|

| | |
|---|---|
| Event Name | Exit Results Received |
| Event Type | Message intermediate event (catch) |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.371: Event Exit Results Received

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |
| Comment | N/A |
| Legal Reference | N/A |

Table 5.372: Event Exit Results Received

## Event Exit Results Received

| EVENT ATTRIBUTE NAME | EVENT ATTRIBUTE VALUE |
|---|---|
| Event Name | Exit Results Received |
| Event Type | End event |
| Description | N/A |
| Appears in the following processes | L3-CORE-01-23-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is different than MSA of Export/Destination<br>L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension<br>L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export |

| | |
|---|---|
| Comment | N/A |
| Legal Reference | N/A |

Table 5.373: Event Exit Results Received