



EMCS Excise Movement and Control System

Businesses which sell **alcohol, tobacco and energy products** liable for excise taxes in Germany (and the European Union) need to be ready to take part in the electronic Excise Movement and Control System (EMCS). Starting January 1, 2011, use of the EMCS will become mandatory for both sending and receiving such products. EMCS serves to document the movement of excise goods electronically and results in a rapid transfer of the relevant information to all the parties involved (importers, exporters and customs administrations).

As of April 1, 2010, companies *can* start utilizing EMCS in Germany to begin excise procedures in the EU and *must* implement EMCS to conclude excise activities begun in other member states. Additionally, in order to receive shipments of excise goods, all businesses *must* register to participate in the online EMCS-application. Once registered, companies' data will be entered into the EC's online Database SEED as proof of their ability to participate in excise procedures.

Further Information

EMCS in the European Union

http://ec.europa.eu/taxation_customs/taxation/excise_duties/circulation_control/index_en.htm

SEED on Europa – Check Excise Duty Numbers

http://ec.europa.eu/taxation_customs/dds/cgi-bin/seedquer?Lang=EN&Excnr=init

German Customs Information Desk

http://www.zoll.de/english_version/customs_info_center/index.html