OWNER:	ISSUE DATE:	VERSION:
DG TAXUD	01/03/2023	4.12

European Commission
Taxation and Customs Union DG

SUBJECT:

Excise High Level and Business Requirements BPM Report for Core

SC08-RfA#275

FRAMEWORK CONTRACT:
TAXUD/2021/CC/162

STATUS: MSI

TABLE OF CONTENTS

1. INTRODUCTION 5
1.1. Document Purpose 5
1.2. Deviation From TEMPO 5
1.3. Assumption and Constraints 5
1.4. Project Ownership 5
1.5. Intended Audience 5
1.6. Structure of Document 5
2. REFERENCES 7
2.1. Acronyms and abbreviations 7
2.2. Reference Documents 7
3. DOCUMENT HISTORY 9
4. HIGH LEVEL BUSINESS OVERVIEW 21
4.1. Business Domain Overview 21
4.2. Actors 21
4.3. Legal Units 23
5. Process Models 24
5.1. L2 High Level BPM 24
5.1.1. Process L3-CORE-01-18-Validate draft message received from Economic Operator 24
5.1.1.1. Process Details 24
5.1.2. Process L3-CORE-01-15-Perform status/synchronisation request 24
5.1.2.1. Process Details 24
5.1.3. Process L2-CORE-01-00-Core 24
5.1.3.1. Process Details 24
5.1.4. Process L3-CORE-01-16-Disseminate reminder 25
5.1.4.1. Process Details 25
5.1.5. Process L3-CORE-01-19-Validate message received from MSA 25
5.1.5.1. Process Details 25
5.1.6. Process L3-CORE-01-17-Exchange Explanation on Delay 26
5.1.6.1. Process Details 26
5.1.7. Process L3-CORE-01-14-Handle expiration of journey time estimate given by the Consignor 26
5.1.7.1. Process Details 26
5.1.8. Process L3-CORE-01-20-Perform enquiry procedure (time limit of 90 days) 26
5.1.8.1. Process Details 26
5.2. L3 Business Requirements BPM 27
5.2.1. Process L3-CORE-01-01-Submit and Register an e-AD/e-SAD 27
5.2.1.1. Objective of Process 27
5.2.1.2. Process Details 28
5.2.1.3. Tasks and Events 28
5.2.2. Process L3-CORE-01-02-Perform Report of Receipt/ Export 34
5.2.2.1. Objective of Process 34
5.2.2.2. Process Details 35
5.2.2.3. Tasks and Events 35

5.2.3. Process L3-CORE-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss.....44
5.2.3.1. Objective of Process 44
5.2.3.2. Process Details.....46
5.2.3.3. Tasks and Events 46
5.2.4. Process L3-CORE-01-04-Perform Cancellation 51
5.2.4.1. Objective of Process 51
5.2.4.2. Process Details.....51
5.2.4.3. Tasks and Events 52
5.2.5. Process L3-CORE-01-05-Perform Splitting of Consignment.....58
5.2.5.1. Objective of Process 58
5.2.5.2. Process Details.....58
5.2.5.3. Tasks and Events 59
5.2.6. Process L3-CORE-01-06-Perform Change of Destination.....66
5.2.6.1. Objective of Process 66
5.2.6.2. Process Details.....67
5.2.6.3. Tasks and Events 67
5.2.7. Process L3-CORE-01-07-Forward e-AD to Consignor 74
5.2.7.1. Objective of Process 74
5.2.7.2. Process Details.....74
5.2.7.3. Tasks and Events 74
5.2.8. Process L3-CORE-01-08-Forward e-AD to MSA of Destination.....75
5.2.8.1. Objective of Process 75
5.2.8.2. Process Details.....75
5.2.8.3. Tasks and Events 76
5.2.9. Process L3-CORE-01-09-Handle Change of Destination indicating Change of Place of Delivery 78
5.2.9.1. Objective of Process 78
5.2.9.2. Process Details.....78
5.2.9.3. Tasks and Events 79
5.2.10. Process L3-CORE-01-10-Handle Change of Destination indicating Change of MSA of Destination.....81
5.2.10.1. Objective of Process 81
5.2.10.2. Process Details.....81
5.2.10.3. Tasks and Events 82
5.2.11. Process L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee.....86
5.2.11.1. Objective of Process 86
5.2.11.2. Process Details.....86
5.2.11.3. Tasks and Events 86
5.2.12. Process L3-CORE-01-12-Manage Explanations on Reasons for Shortages or Excesses 90
5.2.12.1. Objective of Process 90
5.2.12.2. Process Details.....90
5.2.12.3. Tasks and Events 90
5.2.13. Process L3-CORE-01-13-Manage Information on Intended Claims 95
5.2.13.1. Objective of Process 95
5.2.13.2. Process Details.....95
5.2.13.3. Tasks and Events 96

5.2.14. Process L3-CORE-01-21-Handle Export of Goods under Excise Duty Suspension 98
5.2.14.1. Objective of Process 98
5.2.14.2. Process Details 99
5.2.14.3. Tasks and Events 100
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 111
5.2.15.1. Objective of Process 111
5.2.15.2. Process Details 113
5.2.15.3. Tasks and Events 113
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 138
5.2.16.1. Objective of Process 138
5.2.16.2. Process Details 141
5.2.16.3. Tasks and Events 141

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/C2 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 BPMs, EU Customs BPM	DG TAXUD	4.00	10/11/2015

	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: COR_BUS_0001 COR_BUS_0002 COR_BUS_0003 COR_BUS_0004 COR_BUS_0005 COR_BUS_0006 COR_BUS_0007 COR_BUS_0008 COR_BUS_0009 COR_BUS_0010 COR_BUS_0011 COR_BUS_0012 COR_BUS_0013 COR_BUS_0014 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: COR_BUS_0001 COR_BUS_0002 COR_BUS_0003 COR_BUS_0004 COR_BUS_0005 COR_BUS_0006 COR_BUS_0007 COR_BUS_0008 COR_BUS_0009 COR_BUS_0010 COR_BUS_0011 COR_BUS_0012 COR_BUS_0013 COR_BUS_0014 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	I,U	As required

			AS-IS MADs). Re-submitted for review to DG Taxation and Customs Union.		
N/A	undefined	N/A	Producing the L3 requirements: COR_BUS_0001 COR_BUS_0002 COR_BUS_0003 COR_BUS_0004 COR_BUS_0005 COR_BUS_0006 COR_BUS_0007 COR_BUS_0008 COR_BUS_0009 COR_BUS_0010 COR_BUS_0011 COR_BUS_0012 COR_BUS_0013 COR_BUS_0014 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). Submitted for acceptance to DG Taxation and Customs Union.	I,U	As required
1	02	03/11/2016	Producing the following: BPMs Models · L2 EMCS Core · L1 Excise Global BPM · L2-CORE-AS-IS-01-00-EMCS Core · L3-CORE-AS-IS-01-01-Submit and Register an e-AD · L3-CORE-AS-IS-01-02-Perform Report of Receipt/ Export · L3-CORE-AS-IS-01-03-Handle Evidence of Irregularity or Evidence of Destruction/Loss · L3-CORE-AS-IS-01-04-	I,U	As required

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

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

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

			Splitting · Send Notification of Splitting(1) · Submit draft Change of Destination · Submit draft Cancellation, upon completion of the relevant fields · Submit draft Explanation on Reason for Shortage · Submit draft Splitting operation · Update original e-AD according to the information in Change of Destination · Validate draft Cancellation · Validate draft Change of Destination · Validate draft Explanation on Reason for Shortage · Validate draft Splitting Operation Business Requirements Matrix · Core-BR Matrix in accordance with RFA: FD3-SC0-381:Completion of the Core Business L2_L3 BPMs based on EMCS 3.2 baseline legislation. Submitted for review to DG Taxation and Customs Union.		
1	03	25/11/2016	Producing the following: BPMs Models · L2 EMCS Core · L1 Excise Global BPM · L2-CORE-AS-IS-01-00-EMCS Core · L3-CORE-AS-IS-01-01-Submit and Register an e-AD · L3-CORE-AS-IS-01-02-Perform Report of Receipt/ Export · L3-CORE-AS-IS-01-03-Handle Evidence of Irregularity or	I,U	As required

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

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

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

			· Prepare analysis results · Send Notification of Splitting · Send Notification of Splitting(1) · Submit draft Change of Destination · Submit draft Cancellation, upon completion of the relevant fields · Submit draft Explanation on Reason for Shortage · Submit draft Splitting operation · Update original e-AD according to the information in Change of Destination · Validate draft Cancellation · Validate draft Change of Destination · Validate draft Explanation on Reason for Shortage · Validate draft Splitting Operation Business Requirements Matrix · Core-BR Matrix in accordance with RFA: FD3-SC0-381:Completion of the Core Business L2_L3 BPMs based on EMCS 3.2 baseline legislation. Submitted for acceptance to DG Taxation and Customs Union.		
1	04	03/03/2017	Produced/Updated L2-L3 Models and Artefacts (EMCS P3.3 Evolution & EMCS Baseline Completion) under SC04-RFA#393 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	I,U	All

			Submitted for Acceptance to DG Taxation and Customs Union.		
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. 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. 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. 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. Submitted for Acceptance to DG Taxation and Customs Union.	I, U	All
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: FESS-274, FESS-276, FESS-277, FESS-278, FESS-279, FESS-280, FESS-281, FESS-282, FESS-283,	I, U	All

			FESS-284, FESS-285. Published for Member States Information (MSI).		
4	02	25/10/2022	Implementation of the following RFCs: 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. 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. Submitted for Acceptance to DG TAXUD.	I, U	All
4	10	07/12/2022	Implemented BPMs under SC08-RfA#192. Submitted for Member States Review.	I, U	All
4	11	17/02/2023	Implemented BPMs under SC08-RfA#275. Implementation of the following RFCs: FESS-305, FESS-306 Submitted for Review to DG TAXUD.	I, U	All
4	12	01/03/2023	Implemented BPMs under SC08-RfA#275. Submitted for Acceptance to DG TAXUD.	I, U	All
4	12	01/03/2023	Implemented BPMs under SC08-RfA#275. Published for Member States Information (MSI).	I, U	All

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
Declarant or Representative	N/A
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.
Consignor	N/A
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). 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.
Customs Office of Exit	N/A
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.
Consignee	The Economic Operator that reports receipt of goods and submits this information to the MSA of Destination. 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).
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. 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).
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.
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.
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	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.
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 (*). 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. The MSA of Destination and the MSA of Export are the same MSA. (*) The exempted consignees (Article 11 and 12 of the Directive 2020/262) will be dealt separately.
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. The Claiming MSA can be the MSA of Dispatch or the MSA of Destination or any other MSA.

Economic Operator	Any economic operator involved at a given movement either as Consignor or as a Consignee. 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.
Excise Authority	N/A
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 (*). (*) 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.
Economic Operator	Any economic operator involved at a given movement either as Consignor or as a Consignee. 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.
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.
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.

4.3. Legal Units

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

- C2

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-01-18-Validate draft message received from Economic Operator

5.1.1.1. Process Details

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

Table 5.1: Process Details

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

5.1.2.1. 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 5.2: Process Details

5.1.3. Process L2-CORE-01-00-Core

5.1.3.1. Process Details

PROCESS ATTRIBUTE	PROCESS ATTRIBUTE VALUE

NAME	
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". • L2 EMCS Core VACD.

Table 5.3: Process Details

5.1.4. Process L3-CORE-01-16-Disseminate reminder

5.1.4.1. 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 5.4: 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 received from MSA
Assumptions	N/A
Reference Documents	N/A

Table 5.5: Process Details

5.1.6. Process L3-CORE-01-17-Exchange Explanation on Delay

5.1.6.1. Process Details

PROCESS ATTRIBUTE NAME	PROCESS ATTRIBUTE VALUE
Process ID	L3-CORE-01-17
Full Name	Exchange Explanation 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 5.6: Process Details

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

5.1.7.1. 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 5.7: 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 at expiry of time limit of 90 days 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; • 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) as defined in Table 6 of Annex I of the Regulation (EC) No 684/2009. 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 The consignee has an up-to-date copy of the e-AD/e-SAD regarding the movement 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; • 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 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 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 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 5.44: 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 5.45: Task Complete Report of Export

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; • 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; • 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 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 5.61: Event No release for consumption took place due to evidence of total destruction or irretrievable loss of the goods

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

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 5.63: Event Time Limit of 1 month expired

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 5.64: Event Evidence of where irregularity occurred received from Guarantor

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

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 5.68: Event Time Limit of 3 years expired

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 5.69: 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 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 5.70: Event The release for consumption took place in the MSA where irregularity had occurred

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; • 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 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 5.81: Task Communicate Cancellation

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 5.82: Task Forward Cancellation

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 5.83: Event Cancellation received

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 5.84: 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	L3-CORE-01-04-Perform Cancellation

processes	
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; • 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; • 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 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 5.117: Task Inform of invalid data in 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 5.118: Task Add date and time of validation and a sequence number to the 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 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 5.126: Task Handle Change of Destination indicating Change of Place of Delivery

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 5.127: 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 5.128: Task Handle Change of Destination indicating Change of Consignee

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; • 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-01-07-Forward e-AD to Consignor L3-CORE-01-08-Forward e-AD to MSA of Destination
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;

	• 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-01-07-Forward e-AD to Consignor L3-CORE-01-08-Forward e-AD to MSA of Destination
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_0044 COR_BUS_0041

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 L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee L3-CORE-01-08-Forward e-AD to MSA of Destination
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_0044 COR_BUS_0041

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 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

	indicating Change of Place of Delivery
Assumptions	N/A
Reference Documents	• L2-CORE-AS-IS-01-00-EMCS Core; • 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 Forward Change of Destination

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Forward Change 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 5.150: Event Forward Change of Destination

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 indicating Change of MSA of Destination
Assumptions	N/A
Reference Documents	• L2-CORE-AS-IS-01-00-EMCS Core;

	• 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 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 L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee L3-CORE-01-08-Forward e-AD to MSA of Destination
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 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 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 indicating Change of Consignee
Assumptions	N/A
Reference Documents	• L2-CORE-AS-IS-01-00-EMCS Core; • 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 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 L3-CORE-01-11-Handle Change of Destination indicating Change of Consignee L3-CORE-01-08-Forward e-AD to MSA of Destination

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 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(6) Reg (EC) No 684/2009
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(6) Reg (EC) No 684/2009
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; • 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 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 5.181: 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 5.182: 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 5.183: Event Explanation on Reason for Shortages or Excesses forwarded 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 5.184: Event Draft Explanation on Reason for Shortages or Excesses found invalid

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; • 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 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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.204: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.205: 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 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 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	N/A

Table 5.208: 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 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	N/A

Table 5.209: Event Invalidation Notification Arrived

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 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	N/A

Table 5.210: Event e-AD Rejected

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.211: Event Rejected Export Declaration

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-01-21-Handle Export of Goods under Excise Duty Suspension 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 Exit Results Received

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 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	N/A

Table 5.213: Event Invalidation Notification Arrived

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 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	N/A

Table 5.214: 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 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	N/A

Table 5.215: Event e-AD Rejected

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.216: Event Rejected Export Declaration

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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.217: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.218: Event Goods Released for Export

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.219: Event Customs Declaration Invalidated

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 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	N/A

Table 5.220: Event Goods Not Released for Export

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.221: Event Exit Results Received

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.222: 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 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	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 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 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_0073 COR_BUS_0061

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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.227: 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 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 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-01-22-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_0077 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-01-22-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	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 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	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 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 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 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

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	e-AD Negative Cross-Check Result
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 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 5.236: Event e-AD Negative Cross-Check Result

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 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-01-22-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	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 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	N/A

Table 5.239: Event e-AD Rejected

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 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 Cancellation Requested for the Pre-lodged Export Declaration

Event Time Limit to Receive Export Presentation Notification Expires

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Time Limit to Receive Export Presentation Notification Expires
Event Type	Timer 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 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 Time Limit to Receive Export Presentation Notification Expires

Event Receive Export Presentation Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Receive Export Presentation Notification
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 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 5.242: Event Receive 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 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 5.243: 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	L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension

processes	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	Art.171 UCC
Requirements	COR_BUS_0059

Table 5.244: Task Reject Customs Declaration Lodged prior to the Presentation of Goods

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 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 5.245: Task Validate Export Presentation Notification

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-01-22-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	Art. 172 UCC, Art. 226 UCC IA
Requirements	COR_BUS_0056

Table 5.246: Task Accept Customs Declaration for AES

Event Notification for Accepted Export Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Notification for Accepted 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
Comment	N/A
Legal Reference	N/A

Table 5.247: Event Notification for Accepted Export Declaration

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-01-22-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_0064 COR_BUS_0078

Table 5.248: Task Forward Export Declaration Acceptance

Event Notification for Rejected Export Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE

Event Name	Notification for Rejected 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 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 5.249: Event Notification for Rejected Export Declaration

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-01-22-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	N/A

Table 5.250: 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-01-22-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	N/A

Table 5.251: 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-01-22-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	Arts. 46, 50 (1), 163 (2), 188, 264 UCC; Arts. 238, 239, 240, 241, 242, 328 UCC IA
Requirements	COR_BUS_0065

Table 5.252: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.253: 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-01-22-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_0081 COR_BUS_0070

Table 5.254: Task Forward Rejection of Export Declaration

Event Arrival of Amendment Request

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Arrival of Amendment Request
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 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 5.255: Event Arrival of Amendment Request

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.256: Event Rejected Export Declaration

Event Invalidation Message Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Message Arrival
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 5.257: Event Invalidation Message Arrival

Event Do not Release the Goods for Export

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Do not Release the Goods for 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 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 5.258: Event Do not Release the Goods for Export

Event Release the Goods for Export

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Release the Goods for 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 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 5.259: Event Release the Goods for Export

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-01-22-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	N/A

Table 5.260: 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 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 5.261: Task Release the Goods for Export

Event Release for Export Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Release for Export Notification

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 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 5.262: Event Release for Export Notification

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 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 5.263: Task Not to Release the Goods for Export

Event Non-Release for Export Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Non-Release for Export Notification
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 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 5.264: Event Non-Release for Export 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 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 COR_BUS_0068

Table 5.265: Task Forward Release Notification

Event Invalidation Message Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Message Arrival
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 5.266: Event Invalidation Message Arrival

Event Timer to Receive Exit Results

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Timer to Receive Exit Results
Event Type	Timer 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

	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 5.267: Event Timer to Receive Exit Results

Event Invalidation of the Export Declaration by the Customs Officer

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation of the Export Declaration 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 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 Invalidation of the Export Declaration by the Customs Officer

Event Invalidation Notification Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Notification Arrival
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 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 5.269: Event Invalidation Notification Arrival

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 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_0080 COR_BUS_0069

Table 5.270: 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 5.271: Event Good Not Released for Export

Event Invalidation Notification Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Notification Arrival
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 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 5.272: Event Invalidation Notification Arrival

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 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 5.273: 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 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 5.274: 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	L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension

processes	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	Art. 248 (2) UCC DA
Requirements	COR_BUS_0071

Table 5.275: 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-01-22-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_0082

Table 5.276: 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-01-22-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	Art. 148 UCC DA; Arts. 174,175 UCC; Art. 248 UCC DA

Requirements	COR_BUS_0067

Table 5.277: 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 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 5.278: 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 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	N/A

Table 5.279: 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 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	N/A

Table 5.280: Event Invalidation Notification Arrived

Event Invalidate Export Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidate Export Declaration
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 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 5.281: Event Invalidate Export Declaration

Event Rejection of Invalidation Request

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Rejection of Invalidation Request
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 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 Rejection of Invalidation Request

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.283: Event Customs Declaration Invalidated

Event Exit Results Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Exit Results Arrival
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 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 5.284: Event Exit Results Arrival

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-01-22-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	Art. 334 UCC IA
Requirements	COR_BUS_0072

Table 5.285: 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-01-22-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	N/A

Table 5.286: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	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-01-21-Handle Export of Goods under Excise Duty Suspension 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

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 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 5.289: 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 5.290: 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 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_0073 COR_BUS_0061

Table 5.291: 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 5.292: 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 5.293: 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 5.294: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.295: Event Response from MSA of Export/Destination Received

Event Status Response of e-AD

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Status Response of e-AD
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 5.296: Event Status Response of e-AD

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 COR_BUS_0062

Table 5.297: 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 5.298: 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-01-22-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_0077 COR_BUS_0063

Table 5.299: 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-01-22-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	N/A

Table 5.300: 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 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 5.301: 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 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	N/A

Table 5.302: Event e-AD Rejected

Event e-AD Negative Cross-Check Result

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	e-AD Negative Cross-Check Result
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 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 5.303: Event e-AD Negative Cross-Check Result

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 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 5.304: Event No Information Received from Customs Office of Export

Event Notification for Rejected Export Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Notification for Rejected 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 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 Notification for Rejected Export Declaration

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 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 5.306: 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-01-22-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_0081 COR_BUS_0070

Table 5.307: 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 5.308: 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-01-22-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_0081 COR_BUS_0070

Table 5.309: Task Forward Rejection of Export 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 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 5.310: Task Notify the MSA of Export of Negative Cross-Check Result

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-01-22-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	Art. 171 UCC
Requirements	COR_BUS_0057

Table 5.311: Task Determine if Export Declaration is lodged prior to the Presentation of the Goods

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.312: Event Rejected Export Declaration

Event Notification for Accepted Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Notification for Accepted Declaration
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 5.313: Event Notification for Accepted Declaration

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-01-22-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_0064 COR_BUS_0078

Table 5.314: 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 5.315: 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 5.316: 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-01-22-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_0064 COR_BUS_0078

Table 5.317: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.318: Event Rejected Export Declaration

Event Receive Export Presentation Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Receive Export Presentation Notification
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 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 5.319: Event Receive Export Presentation Notification

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 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 5.320: Task Validate Export Presentation Notification

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 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 5.321: Event Cancellation Requested for the Pre-lodged Export Declaration

Event Time Limit to Receive Export Presentation Notification Expires

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Time Limit to Receive Export Presentation Notification Expires
Event Type	Timer 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 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 5.322: Event Time Limit to Receive Export Presentation Notification Expires

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 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 5.323: 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 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 5.324: 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-01-22-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	Art. 172 UCC, Art. 226 UCC IA
Requirements	COR_BUS_0056

Table 5.325: 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-01-22-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	N/A

Table 5.326: 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-01-22-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	N/A

Table 5.327: 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-01-22-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	Arts. 46, 50 (1), 163 (2), 188, 264 UCC; Arts. 238, 239, 240, 241, 242, 328 UCC IA
Requirements	COR_BUS_0065

Table 5.328: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.329: Event Rejected Export Declaration

Event Arrival of Amendment Request

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Arrival of Amendment Request
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 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 5.330: Event Arrival of Amendment Request

Event Invalidation Message Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Message Arrival
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 5.331: Event Invalidation Message Arrival

Event Do not Release the Goods for Export

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Do not Release the Goods for 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 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 5.332: Event Do not Release the Goods for Export

Event Release the Goods for Export

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Release the Goods for Export
Event Type	Conditional intermediate event
Description	N/A
Appears in the following	L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension when MSA of Dispatch is the same with MSA of Export

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 Release the Goods for Export

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-01-22-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	N/A

Table 5.334: 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 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 5.335: Task Release the Goods for Export

Event Release for Export Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE

Event Name	Release for Export Notification
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 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 5.336: Event Release for Export Notification

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 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 5.337: 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 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 COR_BUS_0068

Table 5.338: Task Forward Release Notification

Event Non-Release for Export Notification

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Non-Release for Export Notification
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 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 5.339: Event Non-Release for Export Notification

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 5.340: 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	L3-CORE-01-22-Exportation of Goods under Excise Duty Suspension

processes	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_0080 COR_BUS_0069

Table 5.341: 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 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 COR_BUS_0068

Table 5.342: 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 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	N/A

Table 5.343: 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 5.344: Event Non-Release Notification Received

Event Invalidation Notification Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Notification Arrival
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 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 5.345: Event Invalidation Notification Arrival

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 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_0080 COR_BUS_0069

Table 5.346: 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 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	N/A

Table 5.347: Event Goods Not Released for Export

Event Invalidation Message Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Message Arrival
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 5.348: Event Invalidation Message Arrival

Event Invalidation Notification Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Notification Arrival

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 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 5.349: Event Invalidation Notification Arrival

Event Invalidation of the Export Declaration by the Customs Officer

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation of the Export Declaration 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 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 of the Export Declaration by the Customs Officer

Event Timer to Receive Exit Results

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Timer to Receive Exit Results
Event Type	Timer 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 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 Timer to Receive Exit Results

Event Invalidation Notification Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidation Notification Arrival
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 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 5.352: Event Invalidation Notification Arrival

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 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 (2) UCC DA
Requirements	COR_BUS_0071

Table 5.353: 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 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 5.354: Task Decide to Invalidate

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 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

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-01-21-Handle Export of Goods under Excise Duty Suspension 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 5.356: 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 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	N/A

Table 5.357: 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 5.358: 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-01-22-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_0082

Table 5.359: Task Forward Invalidation of the Export Declaration

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 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 5.360: Task Reject Invalidation Request for AES

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-01-22-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	Art. 148 UCC DA; Arts. 174,175 UCC; Art. 248 UCC DA
Requirements	COR_BUS_0067

Table 5.361: Task Invalidate Customs Declaration for AES

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	L4-CORE-01-26-Exportation of Goods under Excise Duty Suspension L4-CORE-01-27-Exportation of Goods under Excise Duty Suspension for the case of having MSA of Dispatch same as the MSA of Export-Customs Formalities L4-CORE-01-28-Exportation of Goods under Excise Duty Suspension for the case of having MSA of Dispatch different than MSA of Export-Customs Formalities L4-CORE-01-30-Exportation of Goods under Excise Duty Suspension-Response to Invalidation of Export Declaration 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 5.362: Event Export Declaration Invalidated

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 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	N/A

Table 5.363: Event Invalidation Notification Arrived

Event Exit Results Arrival

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Exit Results Arrival
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 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 5.364: Event Exit Results Arrival

Event Invalidate Export Declaration

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Invalidate Export Declaration
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 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 Invalidate Export Declaration

Event Rejection of Invalidation Request

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Rejection of Invalidation Request
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 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 Rejection of Invalidation Request

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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.367: 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-01-22-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	Art. 334 UCC IA
Requirements	COR_BUS_0072

Table 5.368: 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-01-22-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	N/A

Table 5.369: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.370: 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-01-21-Handle Export of Goods under Excise Duty Suspension 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	N/A

Table 5.371: Event Exit Results Received