



EMCS: History

- **1 January 1993**, the Internal Market was launched and goods could circulate freely within the EU.

A common system was needed for the control and movement of duty-suspended excise goods, to prevent fraud and ensure payment of excise duties in the Member State of destination.

Only authorised economic operators were allowed to move excise goods in duty-suspension, under [Council Directive 92/12/EEC](#). The goods had to be accompanied by a paper document – the Accompanying Administrative Document (AAD), and a guarantee to financially secure the movement of the goods on which excise was still due.

- **May 1998**, in reaction to high levels of fraud linked to the intra-EU circulation of excise goods, the EU Council of Economic and Finance Ministers (ECOFIN) endorsed a High Level Group report recommending that a computerised trader-to-trader link, via Member States' administrations, be set up. This was to become the EMCS.
- **1999-2000**, the Commission conducted a [Feasibility Study](#) which concluded that it was possible to replace the paper-based AAD with an electronic messaging system.
- **June 2003**, [Decision No 1152/2003/EC](#) of the European Parliament and of the Council was adopted, laying down the legal basis for the development of EMCS. It repealed Directive 92/12/EEC.
- **May 2005**, EMCS Functional Excise System Specification (FESS) is published by the Commission, outlining the business processes involved in EMCS.
- **January 2009**, the new horizontal [Directive 2008/118/EC](#) concerning the general arrangements for excise duty entered into force, and provides the legal framework for EMCS
- **April 2010**, EMCS became operational. Economic operators progressively joined EMCS, and all Member States had to be able to discharge the new computerised electronic Administrative Document (eAD).
- **January 2011**, EMCS became compulsory, and the AAD could no longer be used. All excise goods moved under duty suspension had to be registered with the eAD.
- **January 2012**, EMCS is completed and all functionalities are fully in place