

CONCOURS EXTERNE ET INTERNE DES 22, 23 ET 24 FEVRIER 2010

**POUR L'EMPLOI D'INSPECTEUR DES DOUANES ET DROITS INDIRECTS
DANS LA SPÉCIALITÉ « TRAITEMENT AUTOMATISÉ DE L'INFORMATION –
PROGRAMMEUR SYSTÈME D'EXPLOITATION »**

ÉPREUVE ÉCRITE D'ADMISSIBILITÉ N° 4 (FACULTATIVE)

(DURÉE : 2 HEURES - COEFFICIENT 3)

**TRADUCTION SANS DICTIONNAIRE D'UN TEXTE TECHNIQUE
RÉDIGÉ EN ANGLAIS**

AVERTISSEMENTS IMPORTANTS

L'usage de tout document autre que le support fourni est interdit.

Toute fraude ou tentative de fraude constatée par la commission de surveillance entraînera l'exclusion du concours.

Il vous est interdit de quitter définitivement la salle d'examen avant le terme de la première heure.

Le présent document comporte 3 pages numérotées.

Anglais Technique

Movement between permanently registered economic operators (standard scenario)

Basic scenario

This scenario is the most basic one and is expected to cover most EMCS¹ movements; it consists in an authorised warehouse keeper sending goods under duty suspension from a tax warehouse to another tax warehouse or to a registered consignee.

Both consignor and consignee are permanently registered in the SEED² database by their respective MSA³.

The consignor submits the e-AAD⁴ and provides the movement guarantee (see further process threads for a description of exceptions). The MSA of dispatch validates the e-AAD against SEED information and possibly complementary national information.

After validation, the e-AAD receives a reference code called ARC and is automatically returned to the consignor who, only by that time, dispatches the goods. The reference to the ARC has to accompany the movement. At the same time, the e-AAD is sent to the MSA of destination and to the consignee. Optionally, the MSA of dispatch then submits it to risk assessment to raise flags and possibly issues requests for assistance (see Section IV for a more complete description of administrative cooperation).

The MSA of destination may apply risk assessment and, according to the findings, send a spontaneous information message to the MSA of dispatch.

When the goods arrive, the consignee establishes a report of receipt that he submits to the MSA of destination. The responsibility for the submission of the report of receipt is upon the Consignee. The administrator may enter the data physically instead of the Consignee only if it is not possible for the Consignee to submit the report of receipt electronically.

The MSA of destination validates it according to the e-AAD and possibly to complementary information.

After validation, the report of receipt is returned to the consignee for confirmation and to all concerned MSAs, including to the MSA of dispatch that in turn automatically forwards it to the consignor.

If the report of receipt does not describe shortages, return of the report of receipt discharges the e-AAD and releases the guarantee provided by the consignor. When the report of receipt submitted by the consignee ascertains shortages or excesses, the MSA of destination undertakes a procedure described in the paragraph 2.4, entitled "Shortages".

1 excise movement and control system.

2 system of exchange of excise data

3 member state administration.

4 electronic administrative accompanying document.

Direct delivery

This is a particular variant of the basic scenario where the goods are not actually delivered in a tax warehouse or in the premises of a registered consignee but in a separate place instead. This is subject to certain conditions:

- the consignee is either an authorised warehouse keeper or a registered consignee with an authorisation to practice direct delivery;
- the consignee is allowed not to communicate the name of the actual place of delivery to the consignor; consequently, the consignor just indicates the address of the actual place of delivery in the e-AAD;
- upon receipt of goods, the report of receipt is submitted by the consignee mentioned in the e-AAD.

Upon receipt, the goods are deemed to be released for consumption. Consequently, excise duty has to be paid according to national provisions.

It is for each Member State to decide whether or not it allows direct delivery and, if so, to decide whether or not each possible place of delivery should be separately authorised. The list of possible places of delivery is in any case not copied into SEED.

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