

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	

OWNER: DG TAXUD	ISSUE DATE: 18/11/2021	VERSION: 4.01
<p>European Commission Taxation and Customs Union DG</p> <p>SUBJECT: Excise High Level and Business Requirements BPM Report for - Administrative Cooperation SC11-RfA#667</p>		
<p>FRAMEWORK CONTRACT: TAXUD/2013/CC/121</p>		
<p>STATUS: MSI</p>		

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1. INTRODUCTION

1.1. Document Purpose

This document presents the high level and business requirement BPMs for Administrative Cooperation. 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;

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- 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.

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2. REFERENCES

2.1. Acronyms and abbreviations

ACRONYM	DESCRIPTION
ACO	Administrative Cooperation
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 Methodology	DG TAXUD	4.00	10/11/2015

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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

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
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3. DOCUMENT HISTORY

ED.	REV.	DATE	DESCRIPTION	ACTION *	PAGES
0	01	06/02/2018	Implementation of EMCS 3.4 BPMs under SC05-RfA #522. Submitted for Review to DG Taxation and Customs Union.	I,U	All
1	00	30/07/2015	Implementing reviewers' comments. Submitted for acceptance to DG Taxation and Customs Union.	I,U	As required
1	01	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	02	15/06/2017	Produced/Updated L2-L3 Models and Artefacts (EMCS P3.3 Evolution & EMCS Baseline Completion) under SC04-RFA#393 Submitted for Acceptance to DG Taxation and Customs Union.	I,U	All
1	03	28/07/2017	Produced/Updated L2-L3 Models and Artefacts (Completion of EMCS 3.3 BPMs) under SC03-RFA#077 Submitted for Acceptance to DG Taxation and Customs Union.	I,U	All
1	04	04/08/2017	Published for Member States (MSP).	I,U	All
1	05	03/04/2018	Submitted for Review to DG Taxation and Customs Union.	I,U	All
1	06	02/05/2018	Submitted for Acceptance to DG Taxation and Customs Union.	I,U	All
1	07	02/05/2018	Published for Member States (MSI).	I,U	All
1	08	08/10/2018	Implementation of EMCS 3.4 BPMs under SC05-RfA #525. Submitted for Review to DG	I,U	All

DOCUMENT HISTORY

			Taxation and Customs Union.		
1	09	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	10	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, FESS-284, FESS-285. Published for Member States Information (MSI).	I, U	All

Table

3.1:

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History

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

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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
Requested Authority	The central excise liaison office or any liaison department or competent official of a Member State who receives a request for assistance on behalf of the competent authority.
Concerned MSA	The central excise liaison office or any liaison department or competent official of a Member State who receives, without prior request (by means of regular or event-driven automatic exchange), the information necessary to ensure the correct application of legislation on excise duties.
Issuing MSA	The central excise liaison office or any liaison department or competent official of a Member State who issues and forwards, without prior request (by means of regular or event-driven automatic exchange or by means of spontaneous exchange), the information necessary to ensure the correct application of legislation on excise duties.
Addressed MSA	The central excise liaison office or any liaison department or competent official of a Member State who receives, without prior request (by means of spontaneous exchange), the information necessary to ensure the correct application of legislation on excise duties.
Requesting Authority	The central excise liaison office or any liaison department or competent official of a Member State who makes a request for assistance on behalf of the competent authority.
Excise Authority	N/A

4.3. Legal Units

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

- C2

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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 L2-ACO-01-00-Administrative Cooperation

5.1.1.1. Process Details

PROCESS ATTRIBUTE NAME	PROCESS ATTRIBUTE VALUE
Process ID	L2-ACO-01-00
Full Name	Administrative Cooperation
Assumptions	N/A
Reference Documents	* Articles 8, 15, 16 and 25 of Council Regulation (EU) No 389/2012

Table 5.1: Process Details

5.2. L3 Business Requirements BPM

5.2.1. Process L3-ACO-01-01-Cooperation on Request

5.2.1.1. Objective of Process

The purpose of the current process is to describe the Cooperation on Request for movement(s) of Excise Goods within the European Union, in accordance with the Articles 8, 11 and 25 of the Council Regulation (EU) No 389/2012.

The current process starts when the Requesting Authority decides to request from the Requested Authority specific information and/or a specific administrative enquiry, concerning movement(s) of excise goods within the European Union. For this purpose, the Requesting Authority requests this information and/or the administrative enquiry from the Requested Authority. In addition, the Requested Authority sets the Time Limit (i.e. 3 months or other agreed Time Limit) within which the Requested Authority should provide the requested information.

In case the Requested Authority is unable to provide the requested information, the Requested Authority informs the Requesting authority of the reasons for refusing to provide the requested information. After the Requesting Authority receives these reasons from the Requested Authority, the whole process ends at this point.

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In case the Requested Authority is able to provide the requested information , the process continues as follows:

- If the Requested Authority is already in possession of the requested information, the Requested Authority continues with arranging for the conduct of any necessary administrative enquiries, in order to obtain the information needed. The Requested Authority proceeds as though acting on its own account or at the request of another authority in its own MSA. Then, the Requested Authority communicates to the Requesting Authority the necessary information within one month following the date of receipt of the request. The Requesting Authority receives the necessary information and the process continues.
- If the Requested Authority is not already in possession of the requested information but the Requested Authority is able to respond to the Requested Authority within the Time Limit (i.e. 3 months or other agreed Time Limit), the Requested Authority continues with arranging for the conduct of any necessary administrative enquiries, in order to obtain the information needed. The Requested Authority proceeds as though acting on its own account or at the request of another authority in its own MSA. Then, the Requested Authority communicates to the Requesting Authority the necessary information within three months following the date of receipt of the request. The Requesting Authority receives the necessary information and the process continues.
- If the Requested Authority is not already in possession of the requested information and the Requested Authority is unable to respond to the Requested Authority within the Time Limit (i.e. 3 months or other agreed Time Limit), the Requested Authority informs the Requesting Authority (within one month) of the reasons for failing to respond within the Time Limit and indicate when it expects to be able to respond. The Requesting Authority receives these reasons as well as the indication when the Requested Authority expects to be able to respond. The Requesting Authority then updates the Time Limit as indicated by the Requested Authority. Following, the Requested Authority continues with arranging for the conduct of any necessary administrative enquiries, in order to obtain the information needed. The Requested Authority proceeds as though acting on its own account or at the request of another authority in its own MSA. Then, the Requested Authority communicates to the Requesting Authority the necessary information within the updated time limit. The Requesting Authority receives the necessary information and the process continues.

Subsequently, the Requested Authority proceeds with taking follow-up actions based on the received information.

Then, the Requested Authority may decide to request from the Requesting MSA feedback on the follow-up action taken. More specifically:

- In case the Requested Authority decides not to request any feedback from the Requesting Authority, the whole process ends at this point;
- In case the Requested Authority decides to request feedback from the Requesting Authority, the Requested Authority proceeds with requesting from the Requesting Authority feedback on the follow-up action taken by the Requesting MSA, on the basis of the provided information and the process continues.

The Requesting Authority receives the request for feedback from the Requested Authority and checks if it is able to provide this requested feedback. Then:

- In case the Requesting Authority is not able to provide the requested feedback, the Requesting Authority informs the Requested Authority of the reasons for refusing to provide the requested feedback and the Requesting Authority keeps a record of the reasons for this refusal. Then, the Requested Authority receives these reasons and the process ends here.
- In case the Requesting Authority is able to provide the requested feedback, the Requesting Authority sends to the Requested Authority the requested feedback. The Requested Authority receives this feedback and the whole process ends.

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5.2.1.2. Process Details

PROCESS ATTRIBUTE NAME	PROCESS ATTRIBUTE VALUE
Process ID	L3-ACO-01-01
Full Name	Cooperation on Request
Assumptions	<ul style="list-style-type: none"> Although Art. 8(3) Reg No (EU) 389/2012 implies that there is an obligation to cooperate if no reason is given for a request and that a refusal can only be given if a reason is given for the request, it is considered more reasonable to treat the possibility to give a reason and the possibility to refuse a request, as if they were separate paragraphs in Art. 8 Reg No (EU) 389/2012.
Reference Documents	Articles 8, 11 and 25 of Council Regulation (EU) No 389/2012

Table 5.2: Process Details

5.2.1.3. Tasks and Events

Event Requesting Authority decides to request from Requested Authority specific information and/or specific administrative enquiry concerning movement(s) of excise goods within the Union

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requesting Authority decides to request from Requested Authority specific information and/or specific administrative enquiry concerning movement(s) of excise goods within the Union
Event Type	Conditional start event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.3: Event Requesting Authority decides to request from Requested Authority specific information and/or specific administrative enquiry concerning movement(s) of excise goods within the Union

Task Request specific information and/or specific administrative enquiry from Requested Authority

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Request specific information and/or specific administrative enquiry from Requested Authority
Task Type	Task
Description	N/A

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Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(1,2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0001

Table 5.4: Task Request specific information and/or specific administrative enquiry from Requested Authority

Event Request for specific information and/or specific administrative enquiry received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Request for specific information and/or specific administrative enquiry received
Event Type	Message start event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.5: Event Request for specific information and/or specific administrative enquiry received

Task Set the Time Limit (i.e. 3 months or other agreed Time Limit) within which the Requested Authority should provide the requested information

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Set the Time Limit (i.e. 3 months or other agreed Time Limit) within which the Requested Authority should provide the requested information
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 11(1,2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0002

Table 5.6: Task Set the Time Limit (i.e. 3 months or other agreed Time Limit) within which the Requested Authority should provide the requested information

Task Inform Requesting Authority of the reasons for refusing to provide the requested information

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
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Task Name	Inform Requesting Authority of the reasons for refusing to provide the requested information
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(3) & 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0010

Table 5.7: Task Inform Requesting Authority of the reasons for refusing to provide the requested information

Event Reasons for refusing to provide the requested information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested information received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.8: Event Reasons for refusing to provide the requested information received

Task Arrange for the conduct of any necessary administrative enquiries

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Arrange for the conduct of any necessary administrative enquiries
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0011

Table 5.9: Task Arrange for the conduct of any necessary administrative enquiries

Task Arrange for the conduct of any necessary administrative enquiries

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TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Arrange for the conduct of any necessary administrative enquiries
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0011

Table 5.10: Task Arrange for the conduct of any necessary administrative enquiries

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-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.11: Event Time Limit of 1 month expired

Event Reasons for refusing to provide the requested information received from Requested Authority

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested information received from Requested Authority
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.12: Event Reasons for refusing to provide the requested information received from Requested Authority

Task Inform Requesting Authority (within one month) of the reasons for failing to respond within the Time Limit and indicate when it expects to be able to respond

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TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Inform Requesting Authority (within one month) of the reasons for failing to respond within the Time Limit and indicate when it expects to be able to respond
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 11(3) Reg No (EU) 389/2012
Requirements	ACO_BUS_0014

Table 5.13: Task Inform Requesting Authority (within one month) of the reasons for failing to respond within the Time Limit and indicate when it expects to be able to respond

Event Reasons why Requested Authority is unable to respond to Request within the Time Limit (of 3 months or other agreed Time Limit) and indication when the Requested Authority expects to be able to respond received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons why Requested Authority is unable to respond to Request within the Time Limit (of 3 months or other agreed Time Limit) and indication when the Requested Authority expects to be able to respond received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.14: Event Reasons why Requested Authority is unable to respond to Request within the Time Limit (of 3 months or other agreed Time Limit) and indication when the Requested Authority expects to be able to respond received

Task Proceed as though acting on its own account or at the request of another authority in its own MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Proceed as though acting on its own account or at the request of another authority in its own MSA
Task Type	Task
Description	N/A
Appears in the following	L3-ACO-01-01-Cooperation on Request

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Comment	N/A
Legal Reference	Art. 8(4) Reg No (EU) 389/2012
Requirements	ACO_BUS_0012

Table 5.15: Task Proceed as though acting on its own account or at the request of another authority in its own MSA

Task Proceed as though acting on its own account or at the request of another authority in its own MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Proceed as though acting on its own account or at the request of another authority in its own MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(4) Reg No (EU) 389/2012
Requirements	ACO_BUS_0012

Table 5.16: Task Proceed as though acting on its own account or at the request of another authority in its own MSA

Task Keep record of the reasons for refusal

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Keep record of the reasons for refusal
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0009

Table 5.17: Task Keep record of the reasons for refusal

Task Arrange for the conduct of any necessary administrative enquiries

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TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Arrange for the conduct of any necessary administrative enquiries
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0011

Table 5.18: Task Arrange for the conduct of any necessary administrative enquiries

Task Update the Time Limit as indicated by the Requested Authority

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Update the Time Limit as indicated by the Requested Authority
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 11(3) Reg No (EU) 389/2012
Requirements	ACO_BUS_0006

Table 5.19: Task Update the Time Limit as indicated by the Requested Authority

Event Reasons for refusing to provide the requested information sent to Requesting Authority and refusal stored

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested information sent to Requesting Authority and refusal stored
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

Table 5.20: Event Reasons for refusing to provide the requested information sent to Requesting Authority and refusal stored

Task Communicate to Requesting Authority the necessary information

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Communicate to Requesting Authority the necessary information
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(1) Reg No (EU) 389/2012
Requirements	ACO_BUS_0013

Table 5.21: Task Communicate to Requesting Authority the necessary information

Task Proceed as though acting on its own account or at the request of another authority in its own MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Proceed as though acting on its own account or at the request of another authority in its own MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(4) Reg No (EU) 389/2012
Requirements	ACO_BUS_0012

Table 5.22: Task Proceed as though acting on its own account or at the request of another authority in its own MSA

Event Necessary information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Necessary information received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	N/A

Table 5.23: Event Necessary information received

Task Communicate to Requesting Authority the necessary information

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Communicate to Requesting Authority the necessary information
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(1) Reg No (EU) 389/2012
Requirements	ACO_BUS_0013

Table 5.24: Task Communicate to Requesting Authority the necessary information

Event Necessary information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Necessary information received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.25: Event Necessary information received

Event Time Limit (of 3 months or other agreed Time Limit) expired

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Time Limit (of 3 months or other agreed Time Limit) expired
Event Type	Timer intermediate event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Legal Reference	N/A

Table 5.26: Event Time Limit (of 3 months or other agreed Time Limit) expired

Task Communicate to Requesting Authority the necessary information

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Communicate to Requesting Authority the necessary information
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(1) Reg No (EU) 389/2012
Requirements	ACO_BUS_0013

Table 5.27: Task Communicate to Requesting Authority the necessary information

Event Updated Time Limit expired

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Updated Time Limit expired
Event Type	Timer intermediate event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.28: Event Updated Time Limit expired

Event Necessary information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Necessary information received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

Table 5.29: Event Necessary information received

Event Time Limit (of 3 months or other agreed Time Limit) expired without receiving the necessary information

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Time Limit (of 3 months or other agreed Time Limit) expired without receiving the necessary information
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.30: Event Time Limit (of 3 months or other agreed Time Limit) expired without receiving the necessary information

Event Updated Time Limit expired without receiving the necessary information

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Updated Time Limit expired without receiving the necessary information
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.31: Event Updated Time Limit expired without receiving the necessary information

Task Take follow-up action

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Take follow-up action
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	No legal reference

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Requirements	ACO_BUS_0007

Table 5.32: Task Take follow-up action

Task Request from Requesting Authority feedback on the follow-up action taken

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Request from Requesting Authority feedback on the follow-up action taken
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0015

Table 5.33: Task Request from Requesting Authority feedback on the follow-up action taken

Event No feedback requested from Requesting Authority on the follow-up action taken

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	No feedback requested from Requesting Authority on the follow-up action taken
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.34: Event No feedback requested from Requesting Authority on the follow-up action taken

Event No feedback requested from Requesting Authority on the follow-up action taken

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	No feedback requested from Requesting Authority on the follow-up action taken
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	N/A

Table 5.35: Event No feedback requested from Requesting Authority on the follow-up action taken

Event Request for feedback on the follow-up action taken received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Request for feedback on the follow-up action taken received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.36: Event Request for feedback on the follow-up action taken received

Task Send requested feedback to Requested Authority

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Send requested feedback to Requested Authority
Task Type	Task
Description	Send requested feedback to Requested Authority
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 8(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0008

Table 5.37: Task Send requested feedback to Requested Authority

Event Requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Legal Reference	N/A

Table 5.38: Event Requested feedback received

Event Requested feedback received from Requesting Authority

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback received from Requesting Authority
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.39: Event Requested feedback received from Requesting Authority

Task Inform Requested Authority of the reasons for refusing to provide the requested feedback

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Inform Requested Authority of the reasons for refusing to provide the requested feedback
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0003

Table 5.40: Task Inform Requested Authority of the reasons for refusing to provide the requested feedback

Event Reasons for refusing to provide the requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	N/A

Table 5.41: Event Reasons for refusing to provide the requested feedback received

Event Requested feedback sent to Requested Authority

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback sent to Requested Authority
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.42: Event Requested feedback sent to Requested Authority

Task Keep record of the reasons for refusal

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Keep record of the reasons for refusal
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0009

Table 5.43: Task Keep record of the reasons for refusal

Event Reasons for refusing to provide the requested feedback received from Requesting Authority

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received from Requesting Authority
Event Type	End event
Description	N/A
Appears in the following	L3-ACO-01-01-Cooperation on Request

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
processes	
Comment	N/A
Legal Reference	N/A

Table 5.44: Event Reasons for refusing to provide the requested feedback received from Requesting Authority

Event Reasons for refusing to provide the requested feedback sent to Requested Authority and stored

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback sent to Requested Authority and stored
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-01-Cooperation on Request
Comment	N/A
Legal Reference	N/A

Table 5.45: Event Reasons for refusing to provide the requested feedback sent to Requested Authority and stored

5.2.2. Process L3-ACO-01-02-Mandatory Exchange of Information

5.2.2.1. Objective of Process

The purpose of the current process is to describe the Mandatory Exchange of Information necessary to ensure the correct application of legislation on excise duties, in accordance with Articles 15 and 25 of the Council Regulation (EU) No 389/2012.

The current process starts when:

- a) An irregularity or an infringement of legislation on excise duties has occurred, or is suspected to have occurred, in another Member State; OR
- b) An irregularity or an infringement of legislation on excise duties which has occurred, or is suspected to have occurred, in the territory of one MSA may have repercussions in another MSA; OR
- c) There is a risk of fraud or a loss of excise duty in another MSA; OR
- d) Total destruction or irretrievable loss of excise goods under a duty suspension arrangement has occurred; OR
- e) An exceptional event has occurred during a movement of excise goods within the Union, which is not provided for in the Council Directive (EU) 2020/262, and which may affect the calculation of liability to excise duty of an economic operator.

In any of the abovementioned triggering events (“a” to “e”), a MSA (hereinafter the “issuing MSA”) forwards the necessary information to any concerned MSA (hereinafter the “concerned MSA”). The concerned MSA receives the necessary information from the issuing MSA and the process continues.

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

Following, the issuing MSA may decide to request from the concerned MSA feedback on the follow-up action taken. More specifically:

- In case the issuing MSA decides not to request any feedback from the concerned MSA, the whole process ends here;
- In case the issuing MSA decides to request feedback from the concerned MSA, the process continues.

The issuing MSA proceeds with requesting from the concerned MSA feedback on the follow-up action taken by the concerned MSA, on the basis of the provided information.

The concerned MSA receives the request for feedback from the issuing MSA and checks if this requested feedback imposes a disproportionate burden on the concerned MSA. The concerned MSA may also refuse to provide information for any of the reasons listed in Article 25. Then:

- In case the concerned MSA considers that the requested feedback indeed imposes a disproportionate burden or there are other reasons mentioned in Article 25, no feedback is sent to the issuing MSA. The concerned MSA shall inform the issuing MSA of the reasons for refusing the request to provide feedback and will keep the records of these reasons. The whole process ends at this point;
- In case the concerned MSA considers that the requested feedback does not impose a disproportionate burden on it, the process continues.

Following, the concerned MSA sends the requested feedback to the issuing MSA. The issuing MSA receives the feedback from the concerned MSA and the whole process ends here.

5.2.2.2. Process Details

PROCESS ATTRIBUTE NAME	PROCESS ATTRIBUTE VALUE
Process ID	L3-ACO-01-02
Full Name	Mandatory Exchange of Information
Assumptions	N/A
Reference Documents	Articles 15 and 25 of Council Regulation (EU) No 389/2012

Table 5.46: Process Details

5.2.2.3. Tasks and Events

Event Exceptional event occurred during a movement of excise goods within the Union (not provided for in the Council Directive (EU) 2020/262) and may affect the calculation of liability to excise duty of an Economic Operator

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Exceptional event occurred during a movement of excise goods within the Union (not provided for in the Council Directive (EU) 2020/262) and may affect the calculation of liability to excise duty of an Economic Operator
Event Type	Start event

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.47: Event Exceptional event occurred during a movement of excise goods within the Union (not provided for in the Council Directive (EU) 2020/262) and may affect the calculation of liability to excise duty of an Economic Operator

Event Irregularity or infringement of legislation on excise duties occurred or suspected to have occurred in another MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Irregularity or infringement of legislation on excise duties occurred or suspected to have occurred in another MSA
Event Type	Start event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.48: Event Irregularity or infringement of legislation on excise duties occurred or suspected to have occurred in another MSA

Event Irregularity or infringement of legislation on excise duties which has occurred or is suspected to have occurred in the territory of one MSA may have repercussions in another MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Irregularity or infringement of legislation on excise duties which has occurred or is suspected to have occurred in the territory of one MSA may have repercussions in another MSA
Event Type	Start event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.49: Event Irregularity or infringement of legislation on excise duties which has occurred or is suspected to have occurred in the territory of one MSA may have repercussions in another MSA

Event Total destruction or irretrievable loss of excise goods under duty suspension arrangement occurred

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Total destruction or irretrievable loss of excise goods under duty suspension arrangement occurred
Event Type	Start event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.50: Event Total destruction or irretrievable loss of excise goods under duty suspension arrangement occurred

Event Risk of fraud or a loss of excise duty exists in another MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Risk of fraud or a loss of excise duty exists in another MSA
Event Type	Start event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.51: Event Risk of fraud or a loss of excise duty exists in another MSA

Task Forward necessary information to concerned MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Forward necessary information to concerned MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 15(1) Reg No (EU) 389/2012
Requirements	ACO_BUS_0004

Table 5.52: Task Forward necessary information to concerned MSA

Event Necessary information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
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EU Customs High Level and Business Requirement BPM Report		REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation	
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation			
PROCESS MODELS			
Event Name	Necessary information received		
Event Type	Message start event		
Description	N/A		
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information		
Comment	N/A		
Legal Reference	N/A		

Table 5.53: Event Necessary information received

Task Take follow-up action

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Take follow-up action
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	No legal reference
Requirements	ACO_BUS_0007

Table 5.54: Task Take follow-up action

Task Request from concerned MSA feedback on the follow-up action taken

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Request from concerned MSA feedback on the follow-up action taken
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 15(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0005

Table 5.55: Task Request from concerned MSA feedback on the follow-up action taken

Event Request for feedback on the follow-up action taken received

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Request for feedback on the follow-up action taken received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.56: Event Request for feedback on the follow-up action taken received

Event No feedback requested from concerned MSA on the follow-up action taken

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	No feedback requested from concerned MSA on the follow-up action taken
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.57: Event No feedback requested from concerned MSA on the follow-up action taken

Task Send requested feedback to Issuing MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Send requested feedback to Issuing MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 15(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0016

Table 5.58: Task Send requested feedback to Issuing MSA

Event Requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
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EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Event Name	Requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.59: Event Requested feedback received

Event Requested feedback received from concerned MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback received from concerned MSA
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.60: Event Requested feedback received from concerned MSA

Task Inform Issuing MSA of the reasons for refusing to provide the requested feedback

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Inform Issuing MSA of the reasons for refusing to provide the requested feedback
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0017

Table 5.61: Task Inform Issuing MSA of the reasons for refusing to provide the requested feedback

Event Requested feedback sent to issuing MSA

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

EU Customs High Level and Business Requirement BPM Report		REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation	
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation			
PROCESS MODELS			
Event Name	Requested feedback sent to issuing MSA		
Event Type	End event		
Description	N/A		
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information		
Comment	N/A		
Legal Reference	N/A		

Table 5.62: Event Requested feedback sent to issuing MSA

Event Reasons for refusing to provide the requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.63: Event Reasons for refusing to provide the requested feedback received

Task Keep record of the reasons for refusal

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Keep record of the reasons for refusal
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0009

Table 5.64: Task Keep record of the reasons for refusal

Event Reasons for refusing to provide the requested feedback received from concerned MSA

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received from concerned MSA
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.65: Event Reasons for refusing to provide the requested feedback received from concerned MSA

Event Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.66: Event Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored

5.2.3. Process L3-ACO-01-03-Optional Exchange of Information

5.2.3.1. Objective of Process

The purpose of the current process is to describe the Optional Exchange of Information necessary to ensure the correct application of legislation on excise duties, in accordance with the Article 16 of the Council Regulation (EU) No 389/2012.

The current process starts when an MSA (hereinafter the “issuing MSA”) decides to forward (without prior request) to another MSA (hereinafter the “addressed MSA”) any necessary information that the issuing MSA is aware of and which exchange is not covered by the Article 15 of the Council Regulation (EU) No 389/2012.

For this purpose, the issuing MSA forwards the necessary information to the addressed MSA. The addressed MSA receives the necessary information from the issuing MSA and the process continues.

Following, the issuing MSA may decide to request from the addressed MSA feedback on the follow-up action taken. More specifically:

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	

- In case the issuing MSA decides not to request any feedback from the addressed MSA, the whole process ends here;
- In case the issuing MSA decides to request feedback from the addressed MSA, the process continues.

The issuing MSA proceeds with requesting from the addressed MSA feedback on the follow-up action taken by the addressed MSA, on the basis of the provided information.

The addressed MSA receives the request for feedback from the issuing MSA and checks if this requested feedback imposes a disproportionate burden on its MSA. Then:

- In case the addressed MSA considers that the requested feedback indeed imposes a disproportionate burden on it, no feedback is sent to the issuing MSA and the whole process ends at this point. In such case, the addressed MSA shall inform the issuing MSA of the grounds for refusing a request for feedback and keep the record of the grounds for refusal as per Article 25(5) of Council Regulation No 389/2012.
- In case the addressed MSA considers that the requested feedback does not impose a disproportionate burden on it, the process continues.

Following, the addressed MSA sends the requested feedback to the issuing MSA. The issuing MSA receives the feedback from the addressed MSA and the whole process ends here.

5.2.3.2. Process Details

PROCESS ATTRIBUTE NAME	PROCESS ATTRIBUTE VALUE
Process ID	L3-ACO-01-03
Full Name	Optional Exchange of Information
Assumptions	N/A
Reference Documents	Articles 16 and 25 of Council Regulation (EU) No 389/2012

Table 5.67: Process Details

5.2.3.3. Tasks and Events

Event MSA decides without prior request to forward to another MSA by means of spontaneous exchange any information necessary to ensure the correct application of legislation on excise duties

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	MSA decides without prior request to forward to another MSA by means of spontaneous exchange any information necessary to ensure the correct application of legislation on excise duties
Event Type	Conditional start event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	N/A

Table 5.68: Event MSA decides without prior request to forward to another MSA by means of spontaneous exchange any information necessary to ensure the correct application of legislation on excise duties

Task Forward necessary information to Addressed MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Forward necessary information to Addressed MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	Art.16(1) Reg No (EU) 389/2012
Requirements	ACO_BUS_0018

Table 5.69: Task Forward necessary information to Addressed MSA

Event Necessary information received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Necessary information received
Event Type	Message start event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.70: Event Necessary information received

Task Take follow-up action

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Take follow-up action
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	No legal reference
Requirements	ACO_BUS_0007

Table 5.71: Task Take follow-up action

Task Request from Addressed MSA feedback on the follow-up action taken

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Request from Addressed MSA feedback on the follow-up action taken
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	Art. 16(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0019

Table 5.72: Task Request from Addressed MSA feedback on the follow-up action taken

Event Request for feedback on the follow-up action taken received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Request for feedback on the follow-up action taken received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.73: Event Request for feedback on the follow-up action taken received

Event No feedback requested from Addressed MSA on the follow-up action taken

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	No feedback requested from Addressed MSA on the follow-up action taken
Event Type	End event
Description	N/A
Appears in the following	L3-ACO-01-03-Optional Exchange of Information

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
processes	
Comment	N/A
Legal Reference	N/A

Table 5.74: Event No feedback requested from Addressed MSA on the follow-up action taken

Task Send requested feedback to Issuing MSA

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Send requested feedback to Issuing MSA
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	Art. 16(2) Reg No (EU) 389/2012
Requirements	ACO_BUS_0020

Table 5.75: Task Send requested feedback to Issuing MSA

Event Requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.76: Event Requested feedback received

Event Requested feedback received from Addressed MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback received from Addressed MSA
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Legal Reference	N/A

Table 5.77: Event Requested feedback received from Addressed MSA

Task Inform Issuing MSA of the reasons for refusing to provide the requested feedback

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Inform Issuing MSA of the reasons for refusing to provide the requested feedback
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0017

Table 5.78: Task Inform Issuing MSA of the reasons for refusing to provide the requested feedback

Event Requested feedback sent to Issuing MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Requested feedback sent to Issuing MSA
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.79: Event Requested feedback sent to Issuing MSA

Event Reasons for refusing to provide the requested feedback received

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received
Event Type	Message intermediate event (catch)
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information

EU Customs High Level and Business Requirement BPM Report	REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation	
PROCESS MODELS	
Comment	N/A
Legal Reference	N/A

Table 5.80: Event Reasons for refusing to provide the requested feedback received

Task Keep record of the reasons for refusal

TASK ATTRIBUTE NAME	TASK ATTRIBUTE VALUE
Task Name	Keep record of the reasons for refusal
Task Type	Task
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-01-Cooperation on Request L3-ACO-01-02-Mandatory Exchange of Information
Comment	N/A
Legal Reference	Art. 25(5) Reg No (EU) 389/2012
Requirements	ACO_BUS_0009

Table 5.81: Task Keep record of the reasons for refusal

Event Reasons for refusing to provide the requested feedback received from Addressed MSA

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback received from Addressed MSA
Event Type	End event
Description	N/A
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information
Comment	N/A
Legal Reference	N/A

Table 5.82: Event Reasons for refusing to provide the requested feedback received from Addressed MSA

Event Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored

EVENT ATTRIBUTE NAME	EVENT ATTRIBUTE VALUE
Event Name	Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored
Event Type	End event
Description	N/A

EU Customs High Level and Business Requirement BPM Report		REF: EU Customs High Level and Business Requirements BPM Report for Administrative Cooperation
Excise High Level and Business Requirements BPM Report for - Administrative Cooperation		
PROCESS MODELS		
Appears in the following processes	L3-ACO-01-03-Optional Exchange of Information L3-ACO-01-02-Mandatory Exchange of Information	
Comment	N/A	
Legal Reference	N/A	

Table 5.83: Event Reasons for refusing to provide the requested feedback sent to Issuing MSA and refusal stored