

Instructions to persons in the case of failure of the information systems of tax authority (as at 12 April 2017)

NB! If a customs declaration is accepted manually, prohibitions and restrictions shall be checked. If prohibitions and restrictions cannot be checked, the declaration SHALL NOT be accepted.

Customs Information: 8800814, tollinfo@emta.ee

No.	Risk description	Client's activities	Time
	Complex / ETT (Estonian Customs Tariffs)		
1.	E-Tax/e-Customs does not function; interface ETT/Complex does not function and ETT web application (queries) does not function	<ul style="list-style-type: none"> • Find rates of customs duties from TARIC or from a printed version of CN (rates of customs duties for third countries). • Submit the customs declaration (incl. simplified customs declaration) on paper (pdf form to be filled in: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/tollideklaratsioonid) to the accepting customs office or send by e-mail. • Send CAP prior notice by e-mail or by fax. For declaration of private person's goods, a traveller's declaration with his/her hand-written signature shall be submitted to the customs official: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/reisijale or sent by e-mail to the address rdeklar@emta.ee or, if possible, declare it electronically after the failure. 	Imports (customs-approved treatment or use relating to customs duties) – 6 hours; customs-approved treatment or use applied on exports, travellers or on imports non-related to customs duties – 30 minutes

2.	There is no Internet access in the area	Please turn to another area, if possible, otherwise Point 1.	See Point 1
3.	Problems with entering into the Complex web application	<p>Submit the declaration on paper to the accepting customs office or send by e-mail signed digitally. Pdf form of a customs declaration to be filled in: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/tollideklaratsioonid</p> <p>For declaration of private person's goods, please submit a traveller's declaration signed by yourself to the customs official: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/reisijale</p> <p>or send by e-mail to the address rdeklar@emta.ee</p> <p>or, if possible, declare it electronically after the failure.</p>	Promptly
4.	Interface ETT/Complex functions, ETT web application does not open	<ul style="list-style-type: none"> • Find necessary rates of duties for the preliminary information from TARIC. Calculate the VAT and excise duty manually. • Find the quota information (period, exhaustion, remained quantities) for the preliminary information on the web page of DG TAXUD from the database QUOTA. 	Promptly
5.	Complex shows duties incorrectly	Calculate the duties in ETT and print out, the amendments will be made later by the customs official in a subsequent entry.	Promptly
6.	ETT/Complex does not recognize a particular commodity code, additional code, country, currency, etc., or the necessary exchange rate is missing	Please contact the Customs Information. Use a possible similar code. Additional information from TARIC. The customs official will make amendments later, if necessary, in a subsequent entry.	Promptly
7.	Data in ETT and Complex classifications differ	Please contact the Customs Information. Use a possible similar code. Additional information from ETT or TARIC.	Promptly
8.	Interface ICS–Complex does not function	On filling in the customs declaration, please enter Code 602 into the box "Previous Document" and submit the customs declaration. For indication of the following operation in ICS, please turn to the customs office placing goods under customs procedures.	Promptly

9.	Customs declaration cannot be submitted due to a failure of some other system, but it is possible to save it	Please notify the Customs Information of the exact error description. If the Customs has confirmed the existence of a technical error, then a printout from the system is allowed and it should be submitted as a substitute operation to the Customs signed.	Terms provided for substitute operations shall apply.
10.	The customs declaration remains in a state “Submitted” substantially longer than provided for the corresponding profile	Please contact the accepting customs office. Outside of working hours of the accepting customs office please contact the National Contact Point.	Terms provided for substitute operations shall apply.
	MKR (Register of Taxable Persons)		
1.	MKR does not function, no check may be done, no input of personal data and no entries in the accounts can be done	No customs clearance can be performed, for perishable goods and in the case of natural persons, the clearance procedure is performed on paper	Imports (customs-approved treatment or use relating to customs duties) – 6 hours; customs-approved treatment or use applied on exports, travellers or on imports non-related to customs duties – 30 minutes
2.	MKR functions but the interface with Complex does not function and the customs clearance remained unfinished	Perform the customs clearance on paper	Imports (customs-approved treatment or use relating to customs duties) – 6 hours; customs-approved treatment or use applied on exports, travellers or on imports non-related to customs duties – 30 minutes
3.	Register of non-residents (MRR) does to function	No customs clearance shall be performed	Imports (customs-approved treatment or use relating to customs duties) – 6 hours; customs-approved treatment or use applied on exports, travellers or on imports non-related to customs duties – 30 minutes
4.	The banking interface does to function	Please pay in cash or find an agent who has the right of extension of the term for payment	Promptly

5.	MKR (Register of taxable persons) does not recognize the tax code	The customs clearance stops until the code is added	Promptly
6.	Authorization application of the monetary account and the security account does not function	Transactions can be made from your own accounts only, please contact the Customs Information	Promptly
	EORI		
1.	No EORI numbering can be requested or the data in the EORI numbering request changed	Please notify the Customs Information	Please wait until the work of the systems will recover
2.	No customs declarations can be cleared. 1. Central basis of EOS does not function. 2. ETCB's EORI_SMART does not function. 3. The customs declaration cannot be cleared with the EOR numbering in another Member State.	Please notify the Customs Information	The term for the substitute operation shall apply
	AUTHORISATIONS		
1.	No access to the Internet. The client cannot submit applications and the customs official cannot process applications and issue authorisations.	Applications shall be sent on paper	
2.	The application does not function. The client fails to enter into the application 'LUBA' (AUTHORISATION).	Please contact the tax authority (submit the request on paper or wait for the solution of the problem)	Promptly
3.	The interface with the document register does not function. The client fails to submit an application.	Please contact the tax authority (submit the request on paper or wait for the solution of the problem)	Promptly

4.	The interface with MKR does not function. The client fails to submit an application, the customs official fails to input the application and issue the authorisation.	Please contact the tax authority (submit the request on paper or wait for the solution of the problem)	Promptly
5.	Interface LUBA–MIKO (Information System of Non- monetary Liabilities) does not function. The customs official cannot create the liability. The client cannot submit the report by electronic means.	The report shall be submitted on paper, if necessary	Promptly
6	Complex cannot receive the necessary information from the authorisations	No customs clearance is performed, the declaration cannot be submitted	Terms provided for the substitute operation shall apply
7.	Interface ICS–LUBA does not function	No customs clearance is performed, the declaration cannot be submitted	The time to be spent for the ICS substitute operations shall apply
8.	The system LUBA does not recognize the authorisation due to the new classification of the customs offices	Please contact the tax authority who has processed the authorisation (please submit the application by e-mail or by phone and wait for the solution of the problem)	Promptly
	MIKO (reports)		
1.	The application does not function.	Please contact the tax authority.	Promptly
2.	Interface LUBA/MTR does not function. The system does not link the obligation of reporting to the authorisation or registration and, as a result, does not display the liability. The client cannot see the liability and there is no possibility to submit the report.	Please contact the tax authority	Promptly
3.	The registration of AVL transaction failed. The person with SEED registration wishes to transfer excise goods to the AVL owner but the transaction failed due to lacking of SEED interface, LOA interface.	Please contact the tax authority	Promptly

4	The client fails to submit the report on handling of fuel	Please submit reports on handling of fuel to the address kytus @emta.ee or send on paper. In the case of sending it on paper, please contact the tax authority for specifying the address.	Promptly
5.	Performance risks. 600 clients are loading liquid fuel reports into MIKO at the same time. The basis breaks down and the clients cannot submit the reports.	Please contact the tax authority	Promptly
	Transit NCTS		
1.	NCTS does not function	Apply the substitute operation: The declaration is completed on SAD form 1,4 and 5. TAD/TSAD in pdf form to be completed: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/tollideklaratsioonid If transit operations are started or terminated in Estonia, when starting in you may submit transit data digitally signed to the customs office of departure by e-mail. In the case of TIR operations, the client submits a TIR carnet to the Customs on paper.	30 minutes
2.	X-Road does not function	Complete the declaration on SAD form 1, 4 and 5, incl. a continuation sheet for a full train load or a group consignment. Please use the NCTS' web interface.	30 minutes, at a border customs office promptly
3.	X-Road and NCTS do not function	Complete the declaration on SAD form 1, 4 and 5, incl. a continuation sheet for a full train load or a group consignment. TAD/TSAD in pdf form to be completed: http://www.emta.ee/et/ariklient/toll-kaubavahetus/tollivormid/tollideklaratsioonid If transit operations are started or terminated in Estonia, when starting in you may submit transit data digitally signed to the customs office of departure by e-mail.	30 minutes (if necessary, faster)

		In the case of TIR operations, the client submits a TIR carnet to the Customs on paper.	
4.	Interface NCTS–LUBA does not function	The usual procedure will be applied, the client turns to the customs office	Immediately when detected
6.	NCTS–GRNT does not function (the security cannot be reserved)	Make use of an individual guarantee by a cash transfer to the security account with ETCB	Immediately when the guarantee amount has been received on the ETCB account
	ICS and IMF		
1.	No entry summary declarations, lists of goods and cargo manifests can be input into ICS and submitted	<p>If the submission of the composition of data is not possible by the moment of the arrival of the means of transport, please use a substitute operation: 1. submission of data on SSD form; 2. submission of business documentation with the permission of the Customs.</p> <p>In the case of the maritime transport, the business documentation shall be submitted to EMDE or sent by e-mail digitally signed. (laevad.dokumendid@emta.ee). Permission for discharging shall be given by the Vessel Traffic Service via e-mail or on paper.</p> <p>In the case of the air transport, the data shall be submitted by e-mail julgeolekuandmed@emta.ee. Permission for discharging shall be given by the entry customs office on paper or electronically.</p>	Immediately when the means of transport has arrived at the border.
2.	The notification of arrival cannot be input into IMF and submitted	Make use of the substitute operation. (submit the documents related to the entry on paper or digitally signed)	Immediately when the means of transport has arrived at the border
	TERM		
	The client fails to submit notifications of storage and other information related to temporary storage, and to process advance notices	A terminal/storage space keeper shall submit the notification of storage on paper to the Customs. Other operations shall be performed when the system is recovered.	30 minutes

	JVIS		
1.	The client fails to submit the advance notice	The submission of the advance notice stops until the application is in order	Waiting period
2.	The client fails to submit a request	The client shall submit the data required in Annex 2 to the Minister of Finance Regulation No. 40 of 24.10.2015 Procedure for Leaving Excise Goods under Supervision and for the Termination of Supervision (https://www.riigiteataja.ee/akt/129102015002) and send these to the e-mail address jvis@emta.ee . When the application is in working order, the client shall input the documents afterwards. In the case of the subsequent input, a notation shall be made in the box “Subsequent input”.	3 hours from the detection of the failure
2.	The request is submitted and confirmed by the consignee but the request does not reach the official	The client shall forward the number of the request to the JVIS Competence Centre from where he/she will get further instructions	Promptly
	ECS		
1.	ECS2 does not function.	The security and safety document SSD on paper shall be submitted to the customs office of exit (the Customs may allow to replace SSD by commercial documents)	Promptly
2.	ECS2BRD does not function.	EAD or the export declaration (maritime or air transport) on paper submitted by the substitute operation shall be submitted instead of the electronic notification of arrival	Promptly
	OMF		
1.	OMF or the interfaced systems with OMF (ECS, ICS, NCTS) do not function	The cargo manifest on paper shall be submitted	Promptly

	EMDE		
1.	EMDE does not function	<p><u>Entry.</u> The data about goods shall be submitted to the corresponding customs information system, incl. ENS, the manifest into ICS, the notifications of arrival into IMF.</p> <p><u>Exit.</u> Submission of the data takes place in the customs systems: VÜDs (exit summary declarations) and lists shall be submitted into ECS, the notifications of arrival into ECS2BRD, the manifest into OMF.</p> <p>IMO-FAL forms and notifications signed digitally shall be submitted by e-mail to the address: laevad.dokumendid@emta.ee</p> <p>In the case of a large volume of ENSs, manifests, it is allowed to submit the data, by agreement with the Vessel Traffic Service, as commercial documents.</p>	Immediately in the entry when the means of transport has arrived at the border
2.	Interface EMDE–ICS does not function	To submit the data about goods, ETCB web interface shall be used or, by agreement with the Vessel Traffic Service, the commercial documents	Immediately when the means of transport has arrived at the border
3.	Interface EMDE–IMF does not function	The notification of arrival shall be submitted through the ETCB web interface, provided that the ENSs, manifests have already been submitted beforehand by electronic means. If the previous documents have not been submitted electronically, the substitute operation shall not be used and the submission of the data about goods is deemed to be the notification of arrival at the same time.	Immediately when the means of transport has arrived at the border
4.	Interface EMDE–ECS does not function	In order to submit the data about goods, ETCB web interface shall be used	Promptly
5.	Interface EMDE–ECS2BRD does not function	The notification of arrival shall be submitted through the ETCB web interface, provided that VÜDs and lists have already been submitted beforehand by electronic means	Promptly

6.	Interface EMDE–OMF does not function	The cargo manifest shall be submitted through the ETCB web interface, provided that export declarations, VÜDs, lists and the notifications of arrival have already been submitted beforehand by electronic means	Promptly
	SDS (Cash declaration system)		
	Cash declaration system does not function	Complete the declaration on paper. PDF form of a cash declaration to be filled in: http://www.emta.ee/sites/default/files/eraklient/reisimine-saadetised-umberasumine/reisimine-valjastpoolt-euroopa-liitu/sularaha/cashdek101.02.2013en_ekraanil.pdf	Promptly

Please send further complements and suggestions to the address tollinfo@emta.ee