Track and Trace Briefing

Wholesaler

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Apply for EOIC and FICs

ID Issuer can withdraw EOIC and FIC following request from government

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Wholesaler

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Tobacco Sale

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Record and Transmit Data on: unit levels, dispatch and arrival of tobacco products, and transloading (see A.32)

Retailer

Apply for EOIC and FICs

Third Party can Apply on Behalf of Retailer

Retailer

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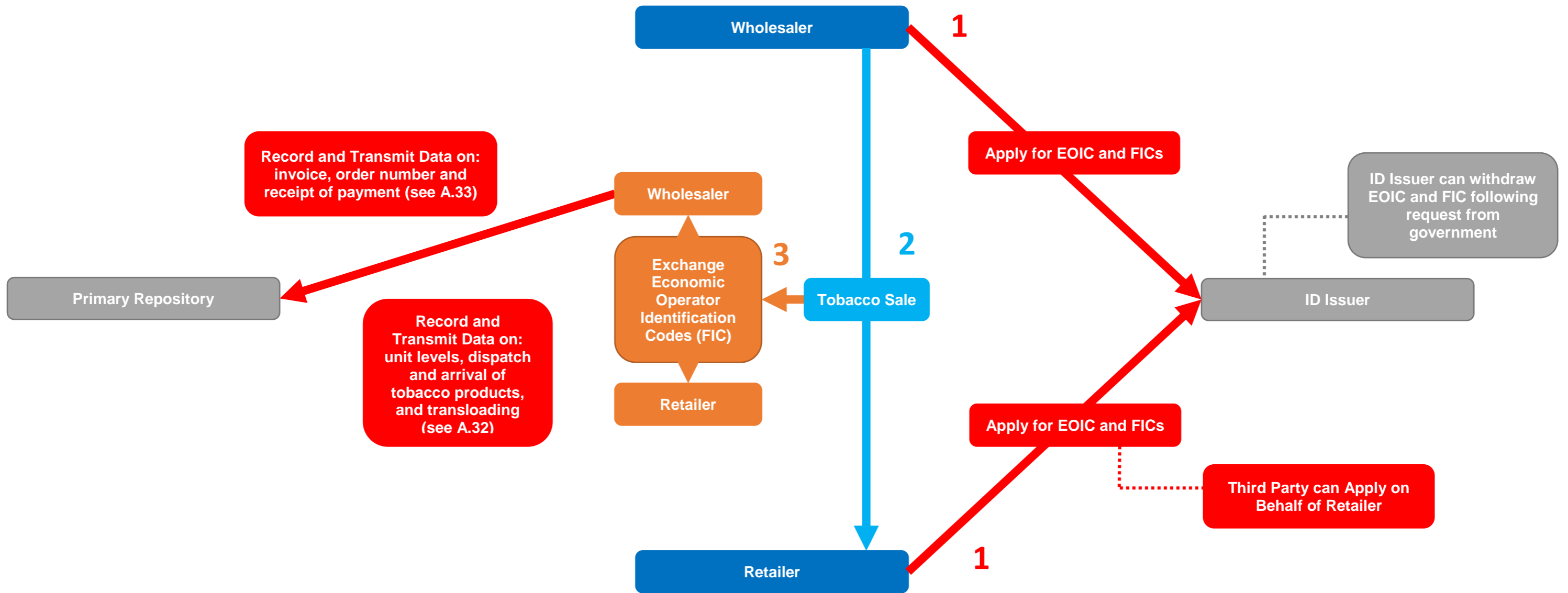
Track and Trace Explained

Economic operators and operators of retail outlets must apply in advance to the relevant ID issuers for an economic operator identification code and for a facility identifier code for each store (or premises that stores tobacco) in order to purchase tobacco from May 2019.

The assignment of economic operator identification codes and facility identifier codes will allow all purchases, deliveries and the shipment route from manufacturer to the first retail outlet to be tracked.

ID Issuer

Each Member State shall appoint an ID Issuer who will be responsible for generating and issuing unique identifiers (alphanumeric code on unit packs or aggregated packaging of tobacco products).

ID Issuers will also be responsible for generating and issuing Economic Operator Identifier Codes and Facility Identifier Codes.

All the information submitted (businesses who sell tobacco and the premises that store tobacco) to the ID issuer shall form part of a registry to be established, managed, and kept up to date by the ID issuer.

Apply for Economic Operator Identifier Code (EOIC)

What is an economic operator?

'Economic operator' is defined in the regulations as any natural or legal person who is involved in the trade of tobacco products, from the manufacturer to the last economic operator before the first retail outlet.

Who must apply for an Economic Operator Identifier Code?

Economic operators and operators of retail outlets must apply for an economic operator identifier code from the ID issuer. This notifies the ID issuer that the business sells tobacco.

Application

As part of the application, operators of retail outlets and economic operators will need to provide their: registered name, address, country of origin, email address (to inform about registration process, including subsequent changes and other required correspondence), VAT registration status, VAT number, Tax registration number, indication if economic operator has an excise number and an indication whether the economic operator has been allocated another identifier by another ID issuer.

Economic operators and operators of retail outlets should inform the ID issuer of any economic operator identifier codes allocated to them by other ID issuers. If this information is not available at the time of registration - economic operators and operators of retail outlets have two working days to provide the EOIC from another ID issuer.

Updating Information

Any changes to the information submitted in the economic operators or operators of retail outlets' initial application form must be notified by the operator to the ID issuer 'without delay'.

If the economic operator or operator of retail outlet has ceased trading, they must notify the ID issuer 'without delay'.

Receiving Economic Operator Identifier Code

Within two working days of the application, the ID issuer will provide the code to the requesting operator.

The economic operator identifier code will consist of two data elements which will be placed in the following order:

- in position 1, the three alphanumeric characters which reflect the ID issuer identification code.
- in position 2, an alphanumeric sequence which is unique within the code pool of the ID issuer.

Apply for a Facility Identifier Code (FIC)

What is a facility?

'Facility' is defined as any building or location where tobacco products are manufacture, stored or placed on the market.

What must apply for a Facility Identifier Code?

<u>All premises</u> involved in the handling and movement of tobacco products from manufacturing to the first retail outlet must be identified by a facility identifier code generated by the ID issuer.

This means that economic operators and operators of retail outlets must apply for a facility identifier code for each of their stores/premises which stores tobacco.

Application

As part of the application, operators of retail outlets and economic operators will need to provide their economic operator identifier code, economic operator confirmation code, facility address, facility country, type of facility (warehouse, retail outlet etc) and an indication if the facility has an excise number.

Updating Information

Any changes to the information submitted in the economic operators or operators of retail outlets' initial application form must be notified by the operator to the ID issuer 'without delay'.

If the economic operator or operator of retail outlet has ceased trading, they must notify the ID issuer 'without delay'

Receiving Facility Identifier Code

Within two working days of the application, the ID issuer will provide the code to the requesting operator.

The facility identifier code will consist of two data elements which will be placed in the following order:

- in position 1, the three alphanumeric characters which reflect the ID issuer identification code.
- in position 2, an alphanumeric sequence which is unique within the code pool of the ID issuer.

Third Party Applications

Third parties can apply for codes on behalf of operators of retail outlets.

EOIC

Registered economic operators may apply for an economic operator identifier code on behalf of an operator of a retail outlet. For example, a wholesaler will be able to apply on behalf of a retailer, but they are not obligated to do so.

Registration by a third party is subject to the consent of the operator of the retail outlet. The third party must inform the operator of the retail outlet of the full details of the registration, including the allocated economic operator identifier code.

FIC

Registered economic operators may apply for facility identifier codes on behalf of an operator of a retail outlet but they are not obligated to do so.

Registration by a third party is subject to the consent of the operator of the retail outlet. The third party must inform the operator of the retail outlet of the full details of the registration, including the allocated facility identifier code.

ID Issuer Withdrawing Codes

All the information submitted to the ID issuer in applications for economic operator identifier codes and facility identifier codes will form part of a registry which will be established, managed and kept up to date by the competent ID issuer.

Withdrawing Economic Operator Identification Code and/or Facility Identifier Codes

In 'duly justified cases', Member States may, in accordance with their national laws, require the ID issuer to withdraw an economic operator identifier code and/or facility identifier codes.

The regulations do not provide any more information - but ACS is seeking clarification from HMRC.

Exchanging Economic Operator Identification Code

Before a tobacco sale can take place, economic operators and operators of retail outlets must exchange their economic operator identifier code in order to allow economic operators (manufacturers/wholesalers) to record and transmit:
- transactional information (as provided under Article 33)
- information on products movements (as provided under Article 32)

Currently there is no information to suggest how this process would work. ACS is seeking clarity from HMRC.

Recording and Transmitting Data

Economic operators (including manufacturers and wholesalers) must record and transmit the following information to the primary repository.

Transactional Information (Article 33)

- Issuing of the invoice – economic operator identifier code, time of event occurrence, type of invoice (original, correction, other), number of the invoice, date of invoice, identity of the seller, identification if the buyer is located in the EU, identity of the buyer, buyer's registered legal name, buyer's address, buyers' tax registration number, identification if the invoice is issued by the first seller in the EU, list of TPIDs responding to the produced listed on the invoice, net unit packet price per TPID, total net amount of the invoice, total gross amount of the invoice, total gross amount of the invoice including taxes, currency of the invoice, identification of UI types covered by the invoice, list of unit packet level UIs covered by the invoice, list of aggregated level UIs covered by the invoice, indication if the recording of information on time.

- Issuing of the order number – economic operator identifier code, time of event occurrence, number of the purchase order, date of the purchase order, identification of UI types covered by purchase order, list of unit packet level UIs covered by purchase order, list of aggregated level UIs covered by purchase order.

- Receipt of the payment – economic operator identifier code, time of event occurrence, date of payment receipt, type of payment (bank transfer, bank card, cash, other) amount of payment, currency of payment, identification if the payer is located in the EU, identity of the payer, payer's registered legal name, payer's address, payer's country of registration, payer's tax registration number, identity of the recipient, indication if payment corresponds to existing invoice, number of the invoice paid with the payment, identification of UI types covered by the payment, list of unit packet level UIs covered by payment, list of aggregated level UIs covered by the payment, indication if recording is on time.

Information on Product Movements (Article 32)

- Application of unit level UIs on unit packet – economic operator identifier code of the submitting entry, facility identifier code, list of unit packet level UIs to be recorded, list of corresponding unit packet level UIs to be recorded.

- Application of aggregated level UIs on aggregated packaging – economic operator identifier code, facility identifier code, time of event occurrence, aggregated level UI, identification of aggregation type (aggregation of only unit packet level UIs, aggregation of only aggregated level UIs, or aggregated of both unit packet and aggregated level UIs), list of unit packet level UIs subject to aggregated.

- Dispatch of tobacco products from facility – economic operator code, intended time of event occurrence, indication of destination type, dispatch facility identifier code, destination facility identifier code, destination facility's full address, mode of transport, identification transport (licence plates), indication if the transport is containerised and uses a serial shipping container code, serial shipping container code, indication if the dispatch takes place with the logistic operator who operates its own track and trace system, logistic operator's tracking number, list of unit packet level UIs subject to dispatch, list of aggregated level UIs subject to dispatch.

- Arrival of tobacco products at facility – economic operator identifier code, arrival facility identifier code, time of event occurrence, indication if the arriving products are a return following complete or partial non-delivery, identification of UI types received, list of unit packet level UIs received, list of aggregated level UIs received.

- Transloading (any transfer of tobacco products from one vehicle to another during which tobacco products do not enter and exit a facility) – economic operator identifier code, intended time of event occurrence, indication if the destination facility is located in EU territory, destination facility identifier code, destination facility full address, mode of transport which product is transloaded, identification of vehicle, administrative reference code, identification of UI types subject to transloading, list of unit packet level UIs subject to trans-loading, list of aggregated level UIs subject to transloading.

Primary Repository

Providers of primary and secondary repositories will be responsible for the security and integrity of hosted data.

For more information about tobacco track and trace, please contact Julie Byers, ACS Public Affairs Manager by emailing Julie.Byers@acs.org.uk or calling 01252 533008.