



Exports Processes from 1 January 2022 (CDS) - FAQs

From 1 January 2022, goods exported from Great Britain to the EU and goods imported from the EU to Great Britain (with the exception of goods being imported from Ireland) will be subject to full customs controls.

For exports, the declarant or their agent will have to ensure that they have submitted the [correct customs export declaration](#). This document sets out answers to frequently asked questions that have arisen during testing of the new exports processes on the Customs Declaration Service (CDS).

What are the declaration requirements when using the Goods Vehicle Movement Service (GVMS)?

From 1 January 2022, once full customs controls are introduced, (with the exception of goods sent direct from Ireland and Northern Ireland to GB), the Goods Vehicle Movement Service (GVMS) must be used to notify/arrive import or export declarations via [GVMS locations](#).

- If goods are going through GVMS locations using the arrived export process (Dover, Eurotunnel, Holyhead, Fishguard, Liverpool, Pembroke and Heysham), a GVMS location code is required in Data Element 5/23
- If goods are going through locations **not** using the arrived export process (Sheerness and Newhaven), a pre-lodged Declaration Type must be declared in Data Element 1/2
- An Additional Information Code 'RRS01' must be declared at header level in Data Element 2/2 for both pre-lodged and arrived export declarations.

What information needs to be included in an 'arrived' export declaration for CDS?

Arrived export declarations include the following types:

- Type A – Full Export Declaration (non CSE)
- Type B – Occasional Simplified Procedure
- Type C – Simplified Declaration Procedure (SDP)
- Type J – Customs Clearance request (CCR / C21)

The declaration must include:

- AI Statement code 'RRS01' in Data Element 2/2
- Mode of Transport '6' for roll on roll off (RoRo) in Data Element 7/4
- Authorisation type code 'EXRR' and the exporters EORI in Data Element 3/39
- The correct goods location code in Data Element 5/23 must be one of the following and match in GVMS for the goods to be departed:
 - Combined Dover/Eurotunnel – GBAUDEUDEUDEUGVM
 - Dover – GBAUDVRDOVDVRGVM
 - Eurotunnel – GBAUEUTEUTEUTGVM

- Fishguard – GBAUFISFISFISGVM
- Holyhead – GBAUHLYHLDHLYGVM
- Liverpool – GBAULIVLIVLIVGVM
- Heysham – GBAUHYMHEYHYMGVM
- Milford Haven/Pembroke – GBAUPEDMILPEDGVM

Failure to provide the ‘RRS01’ AI Statement or not including it in Data Element 2/2, will result in GVMS not being able to validate it on the submitted GMR.

Further information can be found in this [Customs Information Paper](#).

How do hauliers obtain a GMR?

Hauliers will need to create a GMR, which will need to include declaration references for each consignment they are carrying. They will have to send HMRC a record of the goods in every vehicle making a crossing on a GVMS route.

The haulier will identify the vehicle and one or more unique reference numbers for each consignment it is carrying within the GMR.

These reference numbers may include:

- Transit Accompanying Document (TAD) Movement Reference Numbers (MRNs) for goods moving via Transit
- MRNs for goods declared into CDS
- Declaration Unique Consignment Reference (DUCR) for goods declared for export into CDS/CHIEF
- A trader Economic Operator Registration and Identification number (EORI) for goods where the trader is authorised to make declarations in their own records (via Entry in the Declarant's Records (EIDR))
- Admission Temporaire/Temporary Admission (ATA) Carnet numbers
- Transports Internationaux Routiers (TIR) Carnet numbers

These references, and any Safety and Security declaration references are linked together into one GMR for each goods vehicle crossing the border. This also applies to unaccompanied trailers.

Hauliers can create the GMRs in two ways:

1. [An online service](#)
2. A direct link from software they use into GVMS using a separate public GVMS API for hauliers.

When HMRC receives this information from hauliers, HMRC will provide them with a GMR number which can be used by that vehicle on a single crossing.

Why is the GMR in a ‘NOT_FINALISABLE’ state?

Goods Movement Records include a state property set by HMRC. This is used to indicate a stage in the GVMS goods movement workflow. If the GMR shows a ‘NOT_FINALISABLE’ state, this means that the GMR cannot be finalised and will be rejected if presented to a carrier at check-in. An update by the haulier will be needed before it can be used to check-in with a carrier. It is important to note the following:

- Multiple vehicle registration numbers should not be added to a GMR. Only the vehicle registration number of the vehicle making the crossing should be included
- Declaration references containing errors, or those that have been already used to complete an export movement, must not be added to the GMR
- Declaration references from EU systems should not be added to the GMR.

What should be done to the GMR if a DUCR is cancelled?

If a DUCR is cancelled or it is removed from the GMR, the DUCR has to be disassociated from the GMR for it to move to a finalised state. This can be done by requesting the declarant to either cancel the declaration or to remove the AI header statement 'RRS01' so that the declaration is of no interest to GVMS. Further information on this can be found [here](#).

Why is the GMR not proceeding to the 'COMPLETED' status?

When the vehicle, or its unaccompanied trailers or containers, are rolled or loaded on to a vessel and at the point the vessel's bow doors close (or for Eurotunnel, when the train is ready to depart), the carrier must immediately notify HMRC via GVMS. This will change the state of all GMRs on the vessel to EMBARKED. The GMR state should instantly and automatically change to the 'COMPLETED' status which means that the goods movement has embarked on its crossing and the goods are cleared to proceed. The haulier and the carrier cannot make any more updates after this.

However, it has been noted that there may be a delay between the change of GMR state from 'EMBARKED' to 'COMPLETED'. The declarant will have no further action to take after the GMR proceeds to the 'EMBARKED' status as all of the declarations will have been validated at check-in.

Is a GMR without DUCRs required for empties?

The declarant will need to get a GMR if they are moving an empty trailer:

- From Great Britain to Northern Ireland
- From the EU (not including Ireland) to Great Britain
- From Great Britain to the EU

They can do this by selecting the 'empty' option within GVMS.

In some cases, they may need to complete a [safety and security declaration](#), where they must indicate if their goods are moving under contract of carriage (the link above provides further information on how to do this).

Why can the declarant not see the 'continue' button while navigating through the GVMS dashboard?

It has been reported that while navigating through various screens on the dashboard, the 'continue' button disappears from the screen. This issue has now been rectified. However, if users are still experiencing issues, they should refresh the screen. If you experience further issues, please contact HMRC.

What references does the declarant need to include in the GMR for an outbound transit movement?

When goods are exported from the UK through an arrived export location (Dover, Eurotunnel, Holyhead, Fishguard, Pembroke, Heysham or Liverpool), which have also been declared to a transit procedure, the GMR should include either the transit movement reference number, or the DUCR.

When goods are exported from the UK through a standard export location using GVMS (Sheerness or Newhaven), which have also been declared to a transit procedure, the GMR should include the DUCR for all goods.

For Rest of World (RoW) movements starting transit in GB, the transit movement reference needs to be included in GVMS as there will not be a GB export declaration for these movements.