



HM Revenue & Customs

Act now to stop movement reference errors putting your exports through GVMS routes at risk

Dear customer,

All export declarations must move from our Customs Handling of Import and Export Freight (CHIEF) system to the Customs Declaration Service (CDS) by Saturday 30 March 2024. We are continuing to work to make sure CDS supports all export routes and all the different types of export declaration submitted at the UK border.

Movement reference errors leading to issues at the border

We have become aware that some of the export declarations being submitted through CDS for goods exported via GVMS routes aren't being submitted correctly.

Most commonly, these issues are due to a Transit Accompanying Document (TAD) Movement Reference Number (MRN) being incorrectly added to the Good Movement Reference (GMR) rather than the Declaration Unique Consignment Reference/s (DUCR).

As a customer that completes GMRs, you must follow the '[Create a goods movement reference number](#)' guidance on GOV.UK to make sure you are not making this error and that you are using DUCR/s correctly when submitting export declarations involving GVMS locations. The relevant section of the guidance includes the sub-heading 'What references your goods movement reference will need to include for good sent from Great Britain to the EU'. The guidance includes further information on the actions you should take if you are exporting the goods using transit, are an authorised consignor or you are exporting excise goods through GVMS locations.

If you do not complete the GMR for the export declarations you handle then please pass these details on to the declarant or intermediary that completes the GMR.

Further guidance and support

You must act now otherwise your goods won't be classed as officially leaving the country and your declarants may be liable for any duty payments and penalties due. You can find further guidance and resources on the [CDS guidance pages](#) on GOV.UK.

If you have any questions [please contact us using one of these channels](#)

Yours faithfully,
HM Revenue & Customs