



HM Revenue & Customs

Best practice on ensuring receipt of a DMSEOG at an inventory linked location where a MUCR has been created and contains a rerouted DUCR (arrived GVMS to Inventory-linked)

Dear Customer,

HMRC released guidance in February 2023 referring to the rerouting of goods from a GVMS arrived location to an inventory linked location, see appendix 1 below.

As a reminder, declarations must be completed with the intended location of departure. However, under limited circumstances, rerouting from a GVMS arrived location to an inventory linked location is permissible for the reasons below:

- Arrived export port closed
- Ferries being delayed/cancelled due to winds
- Lengthy queues

This best practice guidance provides further clarity on ensuring that a rerouted DUCR (from GVMS arrived location to inventory linked location) that is consolidated within a MUCR does not impact all consolidated DUCRs.

Irrespective of the permissible reasons for rerouting listed above, if goods are rerouted from a GVMS arrived location to an inventory linked location and the declaration includes the TRANS AI code, the declarant must not use the same DUCR at an inventory linked location. The declarant will need to submit a new pre-lodged declaration using a new DUCR reference and the correct inventory linked goods location code. This will ensure a DMSEOG is received.

If the original arrived GVMS declaration DUCR is used at an inventory linked location, this may cause further implications for third parties. For example, if the GVMS DUCR is associated to a MUCR that contains 10 pre-lodged declarations, on departure of the cleared MUCR, the exit message will fail. Furthermore, none of the DUCRs will receive the expected DMSEOG notification and will be invalidated after 150 days.



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If you have any questions, please contact us through the usual [channels of communication](#) or via your Account Manager or Customer Compliance Manager, if you have one. Alternatively, submit a query via the [following form](#).

Kind regards,

HMRC

Appendix 1:

Rerouting of goods from a GVMS standard location to an inventory linked location

Guidance for Loaders/Carriers

If a CDS pre-lodged export declaration has been submitted with GVMS details and was intended for export via a GVMS standard location but is then arrived at an inventory linked location, the declaration will be invalidated on arrival.

If you arrive a DUCR reference that results in an inventory update showing an error 15 or SOE 11, this means that the declaration has been invalidated on arrival and will require corrective action by the declarant.

When a declaration is invalidated the declarant will receive a DMS notification (DMSREJ) and should take the appropriate action outlined below, if the rejection is due to GVMS re-routing issue described above.

Once the declarant has submitted the new declaration, they will contact you and ask for re-arrival of the DUCR (if the reference remains the same) or provide they will provide the new DUCR reference and ask for arrival.

Guidance for Declarants/Exporters

If you have submitted a pre-lodged GVMS declaration and you are aware, prior to arrival, that your goods will be rerouting to an inventory linked location, you should amend your declaration to remove the GVMS details (RRSO1 AI code and the GVMS goods location code), and quote



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the correct goods location code. If you are unable to amend your declaration, you will need to invalidate your CDS declaration and submit a new one.

If your goods were pre-lodged and intended to depart from a GVMS standard location but are subsequently rerouted to depart via an inventory linked location, your declaration will get invalidated after arrival and subsequently you must take one of the following actions:

1. Resubmit a new declaration without GVMS details declared (do not include RRS01 AI Code and do not include a GVMS Goods Location Code), using the same DUCR reference and new LRN if your software allows.
2. If this is not possible, submit a new declaration without GVMS details declared using a new DUCR reference.
3. Once you have submitted the new declaration, you must contact the loader/ carrier and ask them to re-arrive the DUCR (if the reference remains the same) or provide the new DUCR reference and ask for arrival.

This will allow goods to exit through an inventory-linked location as the declaration details will be accepted.

Rerouting of goods intended for a GVMS arrived location to an inventory linked location

If a CDS arrived export declaration has been submitted with GVMS details and was intended for export via a GVMS arrived location but is then arrived at an inventory linked location, the declaration will **not** be invalidated on arrival.

Guidance for loaders/carriers

If you arrive a DUCR reference for a declaration that has been submitted as arrived and contains GVMS details, the inventory will update to show SOE 3 indicating the declaration is cleared or SOE 14 indicating the declaration is under control.

Guidance for declarants/exporters

No corrective action is required by the declarant for this rerouting scenario.

Please note: if a GVMS arrived declaration is incorrectly arrived at an inventory linked location but is not being rerouted via that location and the GMR has already been created, on arrival at the GVMS arrived location, the GMR will move to a rejected status. HMRC will be introducing a change to address this anomaly. In the meantime, the following steps should be taken:

1. Request HMRC to perform withdrawal of goods in-land.
2. As an interim solution, submit a new arrived CDS Exports frontier declaration with the full GVMS details.



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Kind regards,

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