



HM Revenue
& Customs

Guidance on re-routing of goods from a GVMS location to an inventory-linked location

Dear Customer,

All businesses will be able to move all their export declarations from our Customs Handling of Import and Export Freight (CHIEF) system to the Customs Declarations Service (CDS) from Monday 4 March 2024. This includes declarations for all goods that move through all routes – including inventory linked maritime locations.

We are writing to you to inform you about the following best practice and guidance that may impact some of the export declarations that you may need to submit through the CDS.

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 will not be able to amend the declaration. Instead, you must invalidate your GVMS pre-lodged declaration and then submit a new declaration.

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 the loader/carrier

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 the declarant/exporter

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.

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.

Kind regards,

HMRC