



HM Revenue  
& Customs

## Guidance on submitting CDS exports pre-lodged declarations for goods exiting via an inventory linked location (IVL) where GVMS is also used for Exports

Dear Customer,

All export declarations are due to move from our Customs Handling of Import and Export Freight (CHIEF) system to the Customs Declaration Service (CDS).

Declarants can now start submitting export declarations through CDS for goods being exported via an air inventory linked location or via a GVMS location.

In preparation for CDS Exports Open Migration for maritime Inventory linked locations, HMRC would like to provide guidance for submitting CDS exports pre-lodged declarations for locations that may also operate GVMS for imports only.

It is important to submit your pre-lodged declarations using the correct goods location code. Failure to submit CDS exports pre-lodged declarations with the correct goods location codes may result in your declaration being invalidated upon arrival and will require corrective action to be taken as outlined in the below guidance.

### Best practice for Declarant/Exporter

The following locations operate inventory linking and GVMS (carrier dependant) for Imports and Exports. It is therefore important that when you submit a CDS exports pre-lodged declaration, you must use the correct CDS goods location code according to the routing of your goods.

For example, if your goods are exiting via an Inventory Linked location, use the inventory linked goods location code listed in the table below, and not the GVMS goods location code, otherwise your declaration will be invalidated upon arrival.

In addition, you must not add a DUCR to an inventory system if the declaration is intended for export via the GVMS route, otherwise your declaration will be invalidated and your GMR will be invalidated at check in stage.

### Port Locations:

Port Location	Port Name	Location Code
Manchester	Manchester Ship Canal	GBAUMSCMNCMSC
Plymouth	Plymouth	GBAUPLYPLYPLY
Poole	Poole	GBAUPOOPOOPOO
Portsmouth	Portsmouth	GBAUPMEPTMPME
Tilbury	Tilbury	GBAUTILLONTIL

## Guidance for Declarants/Exporters

### Pre-arrival

If you have submitted a CDS exports pre-lodged declaration for goods exiting via one of the inventory linked locations listed above, check your declaration to ensure that you have not used a GVMS goods location code. If you have used a GVMS goods location, amend the declaration before goods physically arrive at the Port.

### Post-arrival

If you do not amend the declaration before goods physically arrive at the Port, your declaration will be rejected upon arrival. In this case, a DMSREJ notification is returned and the inventory system will be updated. We recommend that when you receive a DMSREJ, you should check the status of your declaration using Declaration Interrogation Service (DIS) or Inventory Linking Exports (ILE) query service. SOE 5 will be returned for a declaration rejected upon arrival.

You will need to

1. Submit a new declaration using the same DUCR into CDS but with a new LRN if your software allows this
  - a. Or, if software does not allow this, submit a new declaration with a new DUCR reference (e.g. add an extra character to the end)
2. Inform the DEP/carrier and ask for a re-arrival of the same DUCR or arrival of the new DUCR to be sent

NB: If exceptions apply and **you have been asked** to revert to CHIEF, you will need to use a new DUCR reference in all cases.

Please note: 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.

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