



HM Revenue
& Customs

Ending Staged Customs Controls (ESCC) - Exports Information Paper

Background

Ending Staged Customs Controls (ESCC)

From 1 January 2022, full customs controls will be introduced for goods moving between the EU and Great Britain, except for goods moving from the island of Ireland to Great Britain. The government has confirmed that current customs arrangements for goods moving from Ireland and Northern Ireland to Great Britain will be extended for as long as discussions between the UK and EU on the operation of the Northern Ireland Protocol (NIP) are ongoing. This temporary extension avoids any disruption while discussions with the EU over the operation of the NIP take place.

Full customs controls are still due to be introduced as planned on 1 January 2022 for goods moving between the rest of the EU and Great Britain, and for goods exported from Great Britain to Ireland. For goods moving between the EU and Northern Ireland, the current arrangements under the NIP continue to apply.

To support customs controls on goods, particularly those locations with limited space or infrastructure, the government has introduced the Goods Vehicle Movement Service (GVMS). This system supports the pre-lodgement model for imports, the standard and arrived control model for exports and also facilitates transit movements.

This Customs Information Paper (CIP) confirms the export processes available to traders using GVMS. The paper is in two parts:

1. **Customs Handling of Import and Export Freight (CHIEF) export controls**
2. **Customs Declaration Service (CDS) export controls**

Customs Handling of Import and Export Freight (CHIEF)

Changes for export declarations from 1 January 2022 at Dover, Eurotunnel, Holyhead, Fishguard, Liverpool, Heysham and Milford Haven/Pembroke

For exports going through **Dover, Eurotunnel, Holyhead and Fishguard**, declarants **must always** submit and gain permission to proceed (P2P) by submitting an **Arrived Export** Declaration with Additional Information (AI) statement 'RRS01'.

This will impact the following declaration types:

- full export declaration (unless you're authorised for Customs Supervised Exports)
- Simplified Declaration Procedure (SDP)

- Pre-Shipment Advice
- Customs Clearance request (CCR / C21)

For exports going through **Liverpool, Heysham and Milford Haven/Pembroke**, declarants **must**:

- submit an '**Arrived Export**' declaration if the Carrier is using GVMS,
- Include the Mode of Transport 6 for Roll on Roll off (RoRo) and use an AI statement "RRS01".

Note:-

If the carrier is using Inventory Linking for these export movements, the declarant:

- can submit a pre-lodged declaration for exports **going through Liverpool, Heysham and Milford Haven/Pembroke**.
- Won't need to use the Additional Information (AI) statement RRS01

If goods are leaving through **Dover, Holyhead and Eurotunnel** and the declaration is selected for an examination, the haulier should:

- present the goods at the nearest Inland Border Facility (IBF).

If goods are leaving through **Liverpool, Heysham, Milford Haven/Pembroke** and **Fishguard** and the declaration is selected for an examination, the goods should:

- be presented at the port.

Customs Supervised Exports (CSE) from 1 January 2022

From 1 January 2022, CSE authorised traders should contact the export presentation approvals by emailing: exportpresentationapprovals@hmrc.gov.uk to confirm the process for them. Please enter the following in the subject field 'Arrived Exports for CSE'.

Designated Export Place (DEP) processing from 1 January 2022

For Great Britain (GB) export movements from 1 January 2022, the person responsible for making the export declaration should complete the following process:

- Check which GB port their goods will be exported from, especially if their goods are to be handled by a freight forwarder or DEP for consolidation.
- the correct freight location code for that port must be declared in box 30 of the declaration if the goods are to exit GB through a GVMS port using the arrived exports process (using one of the 7 named [Arrived Exports Ports](#) [Statutory guidance overview: Notices made under the Customs (Export) (EU Exit) Regulations 2019 - GOV.UK (www.gov.uk)]).
- In addition, the AI statement code RSS01 must be declared in box 44 of the declaration.
- If the goods are to exit GB through a Temporary Storage port, the DEP locations code should be entered in box 30 as usual.
- If your declaration has been selected for an examination, you should present your goods at the intended DEP if you are using a freight forwarder for consolidation purposes.
- The DEP operator should then re-arrive your declaration and continue with the normal processes.

- Your goods will be examined at the DEP operator's premises and, depending on the outcome, the declaration will be cleared or held for further checks.
- Cleared consolidations from a DEP operator's premises can progress to the port of exit from GB.
- For GVMS movements, the DEP operator must inform the haulier of the all D-UCRs within the TAD MRN's if any have been raised. The haulier must enter either all of the Declaration Unique Consignment References (DUCR) within the consolidation or the TAD MRN's if one has been raised.

CHIEF Rules from 1 January 2022:

If an export declaration contains the freight location of **Dover, Eurotunnel, Holyhead** or the joint location of **Dover/Eurotunnel**:

- The export declaration must be declared as 'Goods Arrived'.
- This rule applies to full export declarations, SDP PSA 'Simplified' export declarations and C21 Export Declarations.
- This rule applies regardless of what transport mode is specified.
- For traders uncertain of the point of exit location (Dover or Eurotunnel), please use the combined location code DEU. In order to support GVMS, the declaration requirements introduce a new AI Statement '**RRS01**' (SAD box 44 – HDR-AI-STMT). This new AI Statement indicates that the declaration is of interest to GVMS.

Note: Failure to provide the '**RRS01**' AI Statement within the declaration will result in GVMS not being aware of the declaration and hence unable to validate it on a Goods Movement Reference (GMR) submitted by the haulier.

Export entry types in scope

The following table summarises the export entry types in scope and the requirement for completion of export entry fields, noting the requirement to declare an 'Arrived Export' entry when the stated conditions are met.

These rules take effect from 1 January 2022 and the existing Staged Customs Controls Stage 1 rules for input of 'Arrived Exports' are rescinded.

From 1 January 2022, Arrived Export declarations are only permitted at the specified locations and not at any other location.

Export entry types					
Data Element Name	SAD box	CCR (C21)	PSA SDP	Full Dec (non LCP)	Notes
DECLN-TYPE	1	M	M	M	The 3 rd character of DECLN-TYPE must indicate the entry is declared 'arrived': <ul style="list-style-type: none"> • A - Full declaration goods arrived (IEFD, EEFD) • C - SDP PSA goods arrived (IESP, EESP) • J - C21 goods arrived (IECR, EECR)
GDS-LOCN-CODE	30	M	M (i)	M (i)	Where the declared Goods Location is one of the following values <ul style="list-style-type: none"> • Holyhead (HLD) • Eurotunnel (EUT) • Dover (DOV) • Combined Eurotunnel/ Dover (DEU) • Fishguard (FIS) • Liverpool (LIV) - • Heysham (HEY) • Milford Haven/ Pembroke (MIL)

Once the declaration is submitted on CHIEF the declarant will be informed if there are any outstanding controls. If a physical examination is required, the haulier will be informed if they need to go to an Inland Border Facility (details to be communicated separately).

Customs Declaration Service (CDS) changes for migrated traders for export declarations from 22 January 2022

For exports going through **Dover, Eurotunnel, Holyhead and Fishguard**, declarants **must** always submit and gain permission to proceed (P2P) by submitting an **"Arrived Export"** declaration with Additional Information (AI) statement "RRS01". This will impact the following declaration types:

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

For these goods to successfully pass, the declaration must include the AI Statement code 'RRS01' in D.E. 2/2 and the authorisation type code 'EXRR' in D.E. 3/39. The correct goods location code submitted in the declaration (D.E. 5/29) must be from the list below and match in GVMS for the goods to be departed.

For exports going through **Liverpool, Heysham and Milford Haven/Pembroke** declarants must submit an **'Arrived Export'** declaration if the Carrier is using GVMS and the Mode of Transport 6 is Roll on Roll off (RoRo) and using AI statement "RRS01".

Note: If the carrier is using Inventory Linking, the declarant can submit a pre-lodged declaration for Exports **going through Liverpool, Heysham and Milford Haven/Pembroke**. For these export movements the declarant **must not** use the Additional Information (AI) statement RRS01.

If goods are leaving through **Dover, Holyhead and Eurotunnel** and the declaration is selected for an examination, the haulier should present the goods at the nearest IBF.

If goods are leaving through **Liverpool, Heysham, Milford Haven/Pembroke** and **Fishguard** and the declaration is selected for an examination, the goods should be presented at the port.

In CDS, consolidations require an arrival and departure at the top-level M-UCR for the underlying D-UCRs to be departed successfully. However, GVMS is currently unable to accept M-UCR references within the GMR. Traders who physically consolidate exports are advised to refrain from consolidating the D-UCRs into a M-UCR until GVMS can accept M-UCRs in a GMR.

The current valid list of goods locations (submitted in D.E. 5/23 within the declaration form) that allow GB Arrived Exports are as follows:

Location	CDS location code
Dover	GBAUDVRDOVDVRGVM
Eurotunnel	GBAUEUTEUTEUTGVM
Dover/Eurotunnel	GBAUDEUDEUDEUGVM
Holyhead	GBAUHLYHLDHLYGVM
Liverpool	GBAULIVLIVLIVGVM
Heysham	GBAUHYMHEYHYMGVM
Fishguard	GBAUFISFISFISGVM
Milford Haven/Pembroke	GBAUPEDMILPEDGVM

Note: If the carrier is not using GVMS the declarant must omit the letters GVM from the location code and not enter RRS01 on a pre-lodged declaration. This is for exports going through Liverpool, Heysham and Milford Haven/Pembroke.

Goods Movement Reference (GMR)

At border locations operating GVMS, hauliers will be required to provide the carrier with a GMR obtained from the GVMS. The GMR is a unique reference beneath which individual customs, transit and Safety and Security declaration numbers will be linked together for that vehicle/container. Each GMR is valid for a single crossing and can be used only once. You can refer to GMR guidance on GOV.UK: www.gov.uk/guidance/get-a-goods-movement-reference

Within CDS, consolidations require an arrival and departure at the top level Master Unique Consignment reference (MUCR) for the underlying Declaration Unique consignment references (DUCRs) to be departed successfully. However, GVMS is currently unable to accept MUCR references within the GMR. Traders who physically consolidate exports are advised to refrain from consolidating the DUCRs into a MUCR until GVMS is able to accept MUCRs in a GMR.

The following process needs to be carried out prior to getting to point of exit:

- The haulier will need to enter all DUCR's associated with the vehicle movement into the GMR. GVMS will validate each DUCR and confirm whether the goods have Permission to Proceed (P2P) or whether there are any outstanding controls.
- Drivers must not proceed to the point of exit until all DUCRs have P2P status and the GMR's have been validated.
- At the point of exit the driver will present the GMR to the carrier and the carrier will validate the GMR at check-in. GVMS will reject the check-in attempt unless all the DUCRs in the GMR have been arrived, in which case the vehicle will be turned away from check-in.

GVMS Locations using Standard Exports for CHIEF from 1 January 2022, migrated traders on CDS from 22 January 2022

For exports going through Newhaven and Sheerness using GVMS, declarants must submit a pre-logged export declaration (unless other authorisations are held).

Location	CHIEF	CDS
Newhaven	NHV	GBAUNHVNHVNHVGVM
Sheerness	MED (Medway)	GBAUSHSMEDSHSGVM

Goods Movement Reference (GMR)

At border locations operating GVMS, hauliers will need to provide the carrier with a GMR obtained from the GVMS. The GMR is a unique reference beneath which individual customs, transit and Safety and Security declaration numbers will be linked together for that vehicle/container.

Each GMR is valid for a single crossing and can be used only once.

The haulier will need to carry out the following:

- Enter all DUCRs associated with the vehicle movement into the GMR.
- In order to support GVMS, the declaration requirements introduce a new AI Statement 'RRS01' (SAD box 44 and Data element 2/2 CDS). This new AI Statement indicates that the declaration is of interest to GVMS.
- Traders will be allowed to add or remove the "RRS01" on their declaration up until the point of (re)arrival at the port/frontier by GVMS.
- Once the entry is arrived, amendment to remove or add the AI statement "RRS01" will no longer be permitted.

Note: Failure to provide the 'RRS01' within the declaration will result in GVMS not being able to arrive the declaration.

Export process at Inventory Linked locations and at locations using loader roles

The normal enforcement of pre-lodgement applies to all other locations. For Rest of World trade and GB-EU trade, the process will remain the same as today. Locations with existing controls will follow the existing procedures that are already in place.

All goods exported through an inventory linked location will need to follow the controls that are in place to control the rest of world movements. This includes:

- the pre-lodgement of export declarations;
- goods arriving at the ports and being presented under customs controls
- the departure messaging completed through the inventory system.