



HM Revenue  
& Customs

### Where should drivers go once in UK if the GMR status is not ready?

On pre-lodgement routes carriers have a legal obligation to only allow goods with a valid GMR to board. A GMR that is in a not finalised state is not valid for embarkation and should be turned away. The GMR needs to be correct to initiate the 'Check In' step of the process and to enable the embarkation of the vessel to be triggered.

For Temporary Storage locations operating GVMS to facilitate control of pre-lodged declarations, it is a responsibility for the carrier acting on behalf of the approval holder to only allow valid GMRs to board when GVMS is being used.

If a GMR is not finalised and then checked in, drivers should not embark. Please ensure that the correct procedures about check in and embarkation are followed.

Further guidance on the various GMR 'states' can be found on the HMRC [GVMS Service Guide for Carriers](#) that your developers have access to.

If the GMR status is showing as 'not *finalised*' by the time the driver arrives at the GB location of arrival, they should be held at the port or directed towards an IBF or BF facility as the goods have not been customs cleared.

### What is the process if a unit/truck is unable to travel in their original booking?

- We have been made aware of instances where a vehicle or trailer covered by a GMR has been checked in for a crossing, but the customer has to subsequently travel on a later crossing due to unforeseen circumstances which mean they need to exit the border location and re-enter.
- In the vast majority of cases, we would expect that if a GMR has been checked in for a crossing then the customer will travel on this crossing. There is flexibility within GVMS to amend and update a GMR as many times as needed up until the point a GMR is checked in by the carrier at the border location. Hauliers should ensure they only proceed to check in once they are intending to travel on that crossing.
- Although it is possible to capture and verify the status of GMRs in advance (for example as part of the booking process), carriers must ensure that GMRs are not checked-in on GVMS until the vehicle/unit presents and is validated at the border location of departure.
- However, we are aware that unforeseen circumstances may arise which mean that in a small minority of cases a vehicle or trailer covered by a GMR which has already been checked in may need to travel on a later crossing. These would be exceptional circumstances such as a vehicle breakdown, illness, or

weather conditions which mean a crossing has to be cancelled. In these circumstances, **hauliers will need to check with their carrier whether the following GVMS process is possible:**

- Once a GMR has been checked in via GVMS it is not technically possible to re-check-in this same GMR again for another crossing.
- If a customer arrives at a border location with a GMR which has already been validated and checked-in for an earlier crossing at the same border location, the goods can be allowed to proceed provided that the carrier is satisfied that it is the same VRN/ TRN and that the GMR is still showing in the checked-in state.
- There is no HMRC requirement for the customer to create a new GMR.
- The carrier should capture the GMR and include this in the embarkation notification for the actual crossing. The GMR must be included in the embarkation notification for the crossing the goods travel on to ensure that the declarations are arrived and risk assessed appropriately.

**It is essential that hauliers check with their carrier whether this is possible, as some carriers may require a new GMR and new declarations to meet systems and commercial requirements.**

**If a driver is unable to travel in the original crossing and chooses to depart via a different Carrier, is a new GMR required?**

If a driver needs to travel on a later crossing and their GMR has already been checked in, they will need to check with their carrier whether it is possible to move to a later crossing via a different carrier.

Some carriers have agreements in place where they will accept a GMR which has already been validated and checked in by another carrier, but drivers will need to confirm with their carrier if this is possible.

Drivers should not proceed to check-in until they are intending to travel on that crossing to avoid this scenario occurring, as GMRs cannot be amended once they have been checked in.

**Who may assist the driver with advice on error messages on GVMS?**

The Customs & International Trade helpline offers 24/7 help for urgent issues preventing goods progressing through the border (Telephone: 0300 322 9434) and is the main route in for customers with general customs queries including:

- help moving goods at all border locations
- general advice on the Goods Vehicle Movement Service (GVMS)
- problems registering for GVMS
- error messages when creating Goods Movement Reference (GMR)

**What happens if an empty vehicle has arrived with 'Status not Ready'?**

Until 31 January 2022, empty vehicles were permitted by the Carriers without a GMR. However, from 1st February, drivers are required to have a GMR for all movements, including empty trailers, across the UK border where these are facilitated by GVMS.

Empty vehicle border crossings don't require customs declarations and only require safety and security declarations in very limited circumstances. Hauliers merely need to tick a box and provide a vehicle reference number on the Goods Vehicle Movement Service declaring the vehicle is empty to create a GMR. HMRC and Border Force can police any false claims that vehicles are empty and take follow up action if necessary.

For all GMRs, including "empty" GMRs, a GMR that is in a not finalised state is not valid for embarkation and should be turned away. The GMR needs to be correct to initiate the 'Check In' step of the process and to enable the embarkation of the vessel to be triggered. If a GMR is not finalised and then checked in, drivers should not embark.

Please ensure that the correct procedures about check in and embarkation are followed.

**When operating at a Temp Storage port using a GVMS, is it a commercial decision whether the Carrier insist on having a GMR for an empty vehicles/trailers? Without one the Carrier can still ship using Temporary storage, and with one the carrier use the Service Provider system to manage the interaction with GVMS.**

It is a commercial decision, and we wouldn't have an issue with you using the normal TS process for empty movements. As such, there are 2 options that you can follow:

- 1) Allow empties to take the conventional TS route and manifest them as EX for release on arrival
- 2) Allow empties with a valid GMR and manifest empties as EX for release on arrival
  - If this option is used, the service provider system that you use, should ignore the GMR
  - This is a workaround until further enhancements are developed by your service provider

**When operating at a temporary storage (TS) with GVMS and there are errors after checking in the GMR, can we embark via the inventory system?**

A GMR which is 'Not finalisable' should not be allowed to board the vessel. The driver should be turned away to resolve the GMR issues.

It will benefit trade via quick clearance of the goods to resolve any GMR issues before boarding rather than allowing the goods to go via the inventory.

If the goods are allowed to board, the carrier must correctly manifest the goods as TS. However, if goods are manifested as TS, this will require action on the part of the agent to claim the goods on the inventory before they can be released. It would facilitate

quick clearance of the goods for the carrier or haulier to notify the agent / declarant that the goods are being placed into TS, and only to board the goods under TS once all other options to rectify the GMR had been exhausted.

### **At what point in the crossing do we need to send the embarkation notification?**

At locations using the pre-lodgement model the embarkation notification must legally be sent by carriers to GVMS via the carrier API at bow doors up, i.e. the latest point of no return. This ensures that the customs and transit declarations can be processed during the crossing and a risking notification can be provided to drivers by the time they disembark in the UK

At Temporary Storage locations using GVMS to control, for accompanied RoRo movements only the embarkation notification can be sent at bow doors up. For unaccompanied movements the embarkation must be sent no earlier than 4 hours ahead of the vessel's expected physical arrival in the UK. Carriers may choose to combine the embarkation notification for accompanied and unaccompanied movements which can both then be issued no earlier than 4 hours ahead of the vessel's expected physical arrival in the UK.

### **We are using a screen to display notifications to drivers informing them whether their goods have cleared customs or need to report for an inspection? At what point in the crossing should we display the GVMS notification on our screens? Is it possible for the GVMS notification to change? What time should we poll GVMS?**

The GVMS risking outcome will not be available until 21 minutes into the crossing, so carriers should not poll GVMS for updates ahead of 21 minutes. GVMS will provide continuous updates on the status of declarations so carriers should continue to poll regularly throughout the crossing.

It is possible that a GMR may initially receive an "inspection required" notification, and then subsequent action is taken by the declarant to clear the goods (for example uploading a licence) – this will result in the GMR status being updated to cleared.

Border Force and HMRC compliance also reserve the right to place a manual hold over a GMR at any point during a crossing so it is possible that a GMR may initially not be flagged for inspection, but this status is updated to "inspection required" later in the crossing. As it is possible for the GMR status to change carriers are advised to display the GVMS notification on the screens at the latest possible point during the crossing to ensure that drivers have access to the latest status.

Drivers have a legal obligation to follow HMRC instructions on whether they need to get the goods checked by customs on arrival or if they are able to continue their journey. We are advising drivers to use the GVMS "check if you need an inspection" service themselves to check the status of their goods and keep up to date with the latest position on their customs clearance.

They should check the status of their goods frequently, including shortly before they begin driving within the UK from their border location of entry.

## **Can a Port operating TS with GVMS arrive vessels with GMRS remotely during out of office hours?**

The carrier is able to arrive goods on GVMS by sending the embarkation notification. Presentation (inventory arrival) must be done by either the port operator or someone on behalf of the port operator - if the port operator is willing to accept liability. The single nominated responsible & competent party must have a permanent base (office) at the port which is manned and managed during the agreed operational opening hours and with the inventory system on site. However, we continue to engage with industry on this and welcome feedback on whether this is an issue for your location.

## **How are transit exports treated at IBFs?**

- For Transit Exports movements via an arrived export location, a GMR can be created using either DUCRs or Transit MRNs
- This means the front office may not have a GMR available when processing the exports at the Office of Departure. We cannot legally force the exporter to produce a GMR prior to arrival at an IBF due to the legislative framework.

This can also be found within the guidance here: <https://www.gov.uk/guidance/get-a-goods-movement-reference>

## **How do I end an Inbound Transit Movement?**

For a CTC inbound movement, you must only include the TAD MRN in the GMR. GVMS will only complete the Office of Transit checks and will indicate when the Haulier needs to attend an IBF for these to be undertaken. In all other cases there will still be a need to attend Government Office of Destination for formalities to be undertaken and the Transit movement ended unless the Transit movement is being ended at the premises of an Authorised Consignee where there is no need to attend. For Category 1 Ports the Office of Destination will be an IBF, at other locations it will be at the Port of Arrival.

Please note you should not enter any Import declarations from CHIEF or CDS into the GMR that may be required to discharge the transit procedure and “arrive” the goods. This action should not be carried out until Office of Destination processes are completed and must be completed outside of GVMS.

## **Does a driver need a GMR when Travelling on an MOD exercise (carrying rifles, dangerous goods and their other equipment)?**

If the items are part of soldier's kit and they are accompanied by the owner, then a declaration by conduct can apply and a GMR is not required. If the items are unaccompanied, a declaration and GMR is required. For exports the MOD can use a non-statistical declaration (MOD have been written to recently about what they need to do).

Movements that fall under the NATO302 processes are treated as declarations by conduct and must follow the correct processes (e.g. a NATO302 form completed and submitted).

**Would a GMR be required if goods movement includes a deceased body? (The company normally would travel as freight, our operations have advised previously that no MRN was required and would be shipped as empty).**

A GMR and declaration is required as BF will need to carry out checks on the death certificate (passport etc). The declaration can be a C21 form which is a reduced dataset. A C21 can't currently be linked into a GMR, so the haulier would need to select the declaration by conduct option in GVMS. Alternatively, a full or simplified declaration could be made, and an ERN included within the GMR, but this is not essential. Funerary goods (for example coffins, urns, ashes) are subject to the same arrangements.

**Is a GMR required for movements of pets or zoo animals?**

You must follow commercial rules for importing and exporting animals if they're being rehomed, sold or their ownership is being transferred to owners in Great Britain, or you are transporting more than 5 pets. This means charities and zoos and other similar establishments moving animals must make a full customs declaration when importing or exporting the animals.

The animals must be accompanied by all necessary licences and documentation (for example pet passports, vaccine certificates, health certificates) to meet the requirements and you may need to travel via a BCP for physical checks.

This is a commercial movement which will also need to be accompanied by a GMR. You do not need to be a haulier to register to use the GVMS service; if you are regularly moving goods or items that are considered or treated as commercial using GVMS ports you will need to obtain a valid GMR before your arrival.

Pets that are being imported or exported for reasons other than rehoming, sale or transfer of ownership where 5 animals or less are being transported, do not require a full customs declaration but you must complete a declaration that the pets are not for sale, rehoming or transferring ownership.

**Is a GMR required for movements by charities who hold "tax exempt" status?**

Holding a status of 'tax exempt' means that you may be eligible for relief from tariffs or duties. However, regardless of whether you are 'tax exempt' customs formalities must still be complied with, including making customs declarations when importing or exporting.

The goods or items will also need to be accompanied by a GMR. You do not need to be a haulier to register to use the GVMS service; if you are regularly moving goods or items that are considered or treated as commercial using GVMS ports you will need to obtain a valid GMR before your arrival.