



HM Revenue
& Customs

Arrived Export location re-routing

Dear Customer,

All export declarations must now be made through the Customs Declarations Service (CDS).

The following guidance should be used if you need to re-route goods from one Arrived Export location to another Arrived Export location.

Guidance to follow

Exporters and hauliers must inform declarants of the intended port of exit. This is to ensure they are able to submit the correct details on their Arrived Export declaration.

If, due to unforeseen circumstances, routing of goods changes from the intended Arrived Export location to another Arrived Export location, the declarant must take the following action:

- 1) cancel their CDS Arrived Export declaration
- 2) submit a new CDS Arrived Export declaration with the revised routing Arrived Export location code in Data Element 5/23.

This will allow goods to exit through the re-routed Arrived Export location.

The only exception to this is if you have entered the location code GBAUDEUDEUDEUGVM when moving goods via the short straits (Dover and Eurotunnel). If this is the case, no further action is needed.

The CDS currently requires the Arrived Export location declared on the declaration to match the Arrived Export location noted in Goods Vehicle Movement Service (GVMS) and where the goods leave the UK from. If the Arrived Export location of exit does not match between the declaration and GVMS, the Goods Movement Reference (GMR) will not be allowed to check-in as the declaration cannot be correctly confirmed as departed.

We continue to explore ways to improve processes around departing goods. In the meantime, please use the process described in this email.

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