

# CDS Exports –

When the DMSEOG exit notification is not sent

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HM Revenue  
& Customs

# DSMEOG Exit Notification – Issue Summary

## Background

- HMRC are aware that some traders have raised queries regarding the lack of a DMSEOG. This slide deck provides you with various scenarios where a DMSEOG would not be sent, either by design or due to incorrect trader behaviour.
- Declarants should be aware that a DMSEOG is not the *only* proof of Export. If a DMSEOG is missing, Exporters can use commercial evidence as evidence of export to VAT zero rate goods, find guidance on [proof of export for zero rating in specific circumstances](#).
- In addition, confirmation that the export declaration has completed successfully can be determined by export declaration status (e.g. 22 or SOE D indicating the goods have exited the UK).
- To establish the export declaration status, traders can send a query to Inventory Linking Exports (ILE) via their software or the CDS portal on Gov.UK (Make and Manage a Declaration online).
- The Make and Manage an Export Declaration Online is a gov.uk service that is free for anyone to use providing that they have registered: [Make and manage an export declaration online - GOV.UK \(www.gov.uk\)](#)

# Known Scenarios where a DMSEOG Exit Notification is not sent in line with design

There are various scenarios in which a DMSEOG is not expected to be issued - due to lack of exit message being received by ILE as per design.

## Scenarios:

1. Use of TRANS AI statement for GVMS arrived declarations
2. Retrospective arrivals via a C1603
3. Withdrawal Inland EDL
4. Split Shipments – where the UCR has departed at location A and is re-arrived at location B. In this scenario, the departure from location B does not trigger a DMSEOG
5. Use of Merchandise in Baggage (MIB) AI code in the arrived declaration
6. Use of Transport Mode (5) in DE 7/5 – code 5 should only be used by authorised postal operators
7. GVMS outage (e.g. EDL message not sent to ILE)
8. If an Export Departure Notification (EDL) fails due to an error response, a DMSEOG is not triggered, for example;
  - if the UCR has not been arrived at the port of exit.
  - if an intermediate MUCR has been arrived rather than the top level MUCR.

# Missing DMSEOG Exit Notification for Consolidated DUCR(s)

There is a niche scenario whereby a trader may not receive a DMSEOG and none of the known scenarios outlined in the previous slide apply.

## Scenario Explained:

- If an arrived and auto departed declaration is associated into a MUCR which contains 3<sup>rd</sup> party DUCRs and is arrived at an inventory linked location, the MUCR can gain P2P, but the exit message will be rejected.
- This means that none of the 3<sup>rd</sup> party DUCRs will receive a DMSEOG.
- Examples of an arrived and auto departed declaration are:
  - **Use of TRANS AI statement**
  - Use of MIB AI statement
  - Indirect Export
  - Use of Mode of Transport 5

## Key Details:

- Of the examples listed above, the most likely declaration type to be re-arrived at an inventory linked location is one that **uses the Trans AI statement**.
- As a result, HMRC issued best practice guidance at the end of September on how to ensure a receipt of a DMSEOG at an inventory linked location where a MUCR has been created and contains a rerouted DUCR (arrived GVMS to Inventory linked).
- This guidance advises traders that if goods are rerouted from a GVMS arrived location to an inventory linked location and the declaration includes the TRANS AI code, **the declarant must not use the same DUCR at an inventory linked location:**
  - **The declarant will need to submit a new pre-lodged declaration** using a new DUCR reference and the correct inventory linked goods location code.
  - This will ensure a DMSEOG is received by all parties.

# Declaration Guidance to Ensure DMSEOG

Not following a specific format on top of the tariff completion rules across 4 declaration fields is causing Exit Messages for Export declarations to become stuck, so declarants do not receive a DMSEOG as proof of departure.

| Declaration Field   | Declarant Guidance   |
|---|--|
| <b>Commodity Code (DE6/14)</b> – Item level only              | <ul style="list-style-type: none"> <li>Tariff completion rule states declarants should follow format an..8 when populating this field.</li> <li>However, in order for CDS to successfully produce an exit message, the declarant should provide <b>a number that is exactly 8 digits long</b> when populating this data field.</li> </ul>  |
| <b>TARIC Additional Code (DE6/16)</b> – Item level only       | <ul style="list-style-type: none"> <li>Tariff completion rule states declarants should follow format an4 when populating this field.</li> <li>However, in order for CDS to successfully produce an exit message, the declarant should provide <b>a code that is exactly 4 characters long</b> when populating this data field.</li> </ul>  |
| <b>Dangerous Goods Code (DE6/12)</b> – Item level only        | <ul style="list-style-type: none"> <li>Tariff completion rule states declarants should follow format an4 when populating this field.</li> <li>However, in order for CDS to successfully produce an exit message, the declarant should provide <b>a number that is exactly 4 digits long</b> when populating this data field.</li> </ul>  |
| <b>Declaration Office ID (WCO ID 065)</b> – Header level only | <ul style="list-style-type: none"> <li><b>Recommended that this field is left blank</b> because this is a historical field dating back to paper forms and is not present in the UK online tariff.<br/><i>If a declarant does choose to populate this field, they should provide a code that is exactly 2 alpha characters followed by 6 alpha-numeric characters for CDS to successfully produce an exit message.</i></li> </ul> |