



HM Revenue
& Customs

Large MUCR Best Practice for Declarants

We are aware that some traders have been experiencing slower than normal processing times in CDS Exports. This predominantly occurs with shipments requiring more than 99 declarations (ie. more than 99 DUCRs associated to a MUCR).

We are investigating this but, in the meantime, we wanted to let you know how to reduce the overall impact:

- You can reduce the number of declarations you submit per shipment, by submitting a single declaration for 99 consignments if they fall under the same declaration category. This can be achieved by using each of the 99 line items available to account for each consignment. This will create one DUCR which can be associated under a MUCR if required.
- Always finalise and close the MUCR before arrival at the UK border.
- If possible, we recommend that you make use of a Designated Export Place (DEP) to have your DUCRs arrived individually before they are consolidated into a MUCR.
- If you are arriving your shipment at an inventory-linked maritime location, you should not provide the MUCR reference to the carrier until it has been finalised and closed; this may be different to what you did on CHIEF.
- If you are arriving your shipment at an inventory-linked airport, and your software supports the Airline Delivery Schedule, we recommend that you produce this report before delivering your shipment to the airline or temporary storage facility.
- For arrivals at inventory-linked maritime ports, avoid creating a MUCR with a single Declaration Unique Consignment Reference (DUCR) and use the DUCR as a reference instead.

Please also note that to avoid any significant delays at the border, measures have been put in place to enable carriers and loaders to apply the manual release protocol where applicable.

We will be in touch when we have more information.

Kind Regards,

HMRC