



HM Revenue & Customs

Take action now to ensure your exports pass through the border smoothly

Dear Customer

This letter applies to those who are involved in consolidating goods for export and for all goods being exported by air. If you do not complete the customs export formalities - namely creating the export declarations, associating, and closing the Master Unique Consignment Reference (MUCR), for the goods that you export, then please pass these details to whoever does this on your behalf.

HMRC is replacing the Customs Handling of Import and Export Freight (CHIEF) system with the Custom Declaration Service (CDS). This guidance has been drafted to ensure the transition from CHIEF to CDS is as seamless as possible.

If you are part of the export supply chain, then you need to be aware of changes you are required to make - examples of those who work in the export supply chain are, declarants, carriers, hauliers, consolidators, or other intermediaries.

Some groups working in the export supply chain are not creating and completing the customs export formalities through CHIEF properly. These behaviours cause unnecessary delays at the border.

What do I need to do?

If you work in the exports supply chain and are responsible for completing the customs export formalities, then you must take the following actions.

1. Finalise and **close the MUCR before arrival** at the UK border.
2. If you are:
 - arriving your shipment at an inventory linked maritime location, including a Designated Export Place (DEP), and
 - are currently providing a MUCR reference to the carrier or DEP operator ahead of creating the consolidation on CHIEF

you should not provide the MUCR until it has been finalised and closed.

3. 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.
4. 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.
5. Arrive your shipment at the UK border in a timely manner.
6. The above MUCR best practice steps should continue to be observed once you have migrated to CDS.

You must also use the CDS MUCR format containing only one hyphen. If you use a CHIEF MUCR format using more than one hyphen, you may encounter delays.

Following the steps above will ensure your goods avoid being delayed unnecessarily at the border and will allow the community system providers at these locations to continue with their preparations for supporting your move to CDS.

Yours faithfully

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