

## GVMS Requirement

Goods Vehicle Movement Service - Effective 1 December - Declarants Required to Monitor the Arrival of Goods - Potential Fine of £2,500 per Uncleared Import

At the back end of 2021, HMRC advertised that hauliers moving goods between the UK and the EU needed to sign up for GVMS. The emphasis was that they would be responsible for ensuring that the goods they carried were covered by import/export declarations and that these were registered in GVMS. This would ensure the automatic completion of the declaration process when crossing the border.

The problem is that the UK's roll-on roll-off ports, especially Dover and The Channel Tunnel, are wide open. Many goods enter the UK without a declaration being made, either because there is no declaration, or the prepared declaration is not registered in GVMS.

HMRC and Border Force are looking to tighten up the process.

The obvious choice would be for the authorities to adequately police the vehicles that move the goods to ensure that hauliers are fulfilling their role under GVMS. If vehicles were regularly stopped and penalties issued for non-compliance, the situation would improve quickly. However, politically this presents problems, as continental hauliers might be tempted to stay away and so limit the flow of goods.

The next best option would be to audit importers and exporters, to ensure that they hold cleared declarations for every movement. After all, they have ultimate responsibility for the declarations that are made in their name, and they have control over the movement of the goods. However, the authorised have chosen to pass on this reasonable point of control.

Rather, the burden is being passed to the declarant, even though they have no control over the choice of the haulier or the entry of the goods to the UK. With effect from 1 December, resulting from The Customs (Miscellaneous Amendments) Regulations 2023, declarants will be required to ensure that the GVMS declarations that they create are released or be liable to a penalty of £2,500 for each declaration that is not cleared.