



HM Revenue
& Customs

Customs Declaration Service

Movement Reference Number (MRN) guide

The way you make declarations – for yourself or on behalf of other businesses – is changing

HMRC is gradually introducing the Customs Declaration Service, the long-term replacement for the current Customs Handling of Import and Export Freight (CHIEF) system.

From 1 January 2021, customs declarations for goods movements to or from Northern Ireland, including goods moving from Great Britain to Northern Ireland, will need to be submitted on the Customs Declaration Service (CDS), in accordance with the Northern Ireland Protocol: www.gov.uk/government/publications/moving-goods-under-the-northern-ireland-protocol.

The way you process your declarations will change with CDS, with CHIEF entry numbers replaced by Movement Reference Numbers.

What is a Movement Reference Number (MRN)?

The MRN is a customs identification number that's created each time a declaration is submitted for importing or exporting goods. The number generated is bespoke, allowing your goods to be uniquely linked to you. As such, it forms an important part of the audit process for your declarations.

How does a MRN differ from the Entry Processing Unit number (EPU) on CHIEF?

The MRN on CDS performs the same function, and is equivalent to, the CHIEF entry key [which consists of the entry number, Entry Processing Unit number (EPU), and date].

How is the MRN used on GVMS (Goods Vehicle Movement service)?

If the port, that the goods are being imported/exported from, is using GVMS, the party moving the goods (the Haulier) must add the Movement Reference Number (MRN) to the Goods Movement Reference (GMR) prior to port check-in.

How is the MRN assigned?

For every declaration processed, CDS will issue a unique MRN. This is automatically generated for all import and export declarations, including pre-lodged declarations submitted to CDS. The MRN is included in our initial notification response to the declaration submission and will be available to view in your commercial software. Should your declaration be rejected, a new MRN will be created when the declaration is successfully resubmitted.

What characters make up the MRN number?

The MRN is an **18 character ID**, made up of both numbers and letters.

The 18 character MRN contains the following elements:

- Year - current year is noted as two digits, so 2021 becomes '21'
- Country code - your two digit geographical code. For United Kingdom, this is shown as 'GB'
- 14 character alphanumeric reference, which is randomly generated in CDS.

Movement Reference Number is equivalent to the CHIEF entry number (which includes the EPU)

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|--------------------|----------------------------|---|
| Year Two digits | Country Code Two digits | Automatically generated alphanumeric reference 14 characters |
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| Example: | 21 Year | GB Country Code | JD4DCMAM33D012 Randomly generated alphanumeric |
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