Is your customs process audit-ready?

A practical self-assessment checklist designed to help UK businesses identify gaps, reduce customs risk and strengthen internal controls.

What this checklist covers

- Customs responsibilities and governance
- Commodity classification
- Customs valuation
- Origin and preference
- Customs agents and declarations
- Records and supporting documents
- Post-clearance controls
- Special procedures and authorisations

Assessment details

Business: ______________________________

Reviewer: ______________________________

Date: ______________________________

Scope: ______________________________

Next review date: ______________________

Identify gaps	Reduce customs risk	Strengthen internal controls

Why customs audit readiness matters

Customs compliance is not limited to the information entered on an import or export declaration. Businesses should also be able to show how customs decisions were made, where information came from and what controls are in place to identify and correct errors.

How to use this checklist

Review each control and select **Yes**, **Partly**, **No** or **N/A**. Any answer marked Partly or No should be recorded as a potential action point. Focus first on issues that could affect duty, import VAT, origin claims, authorisations or repeated declaration accuracy.

YES	PARTLY	NO	N/A
The control is documented, current and consistently followed.	Some controls exist, but they are incomplete or inconsistently applied.	The control is not currently in place.	The area does not apply to the business.

Important

This checklist is a general self-assessment tool. It is not a formal customs audit, legal opinion or confirmation that a business is compliant. Requirements vary according to the goods, customs procedures and jurisdictions involved.

SECTION 1

Customs responsibilities and governance

Check	Yes	Partly	No	N/A
Responsibility for customs compliance is clearly assigned within the business.	■	■	■	■
Staff involved in importing or exporting understand their responsibilities.	■	■	■	■
Customs procedures are documented rather than relying solely on individual knowledge.	■	■	■	■
Changes in customs legislation and official guidance are monitored.	■	■	■	■
Relevant staff receive appropriate customs training and refresher training.	■	■	■	■

SECTION 2

Commodity classification

Check	Yes	Partly	No	N/A
Commodity codes are supported by sufficient and accurate product information.	■	■	■	■
Classification decisions and the reasoning behind them are documented and retained.	■	■	■	■
Commodity codes are reviewed when products, materials or specifications change.	■	■	■	■
Supplier-provided commodity codes are independently checked before use.	■	■	■	■
Complex or uncertain classifications are escalated for specialist review where appropriate.	■	■	■	■

Notes, evidence and follow-up actions

SECTION 3

Customs valuation

Check	Yes	Partly	No	N/A
The correct customs valuation method is understood and consistently applied.	■	■	■	■
Freight, insurance, royalties, assists and other potentially dutiable elements are considered.	■	■	■	■
Related-party transactions are identified and reviewed.	■	■	■	■
Incoterms are correctly understood when determining the customs value.	■	■	■	■
Valuation calculations and supporting evidence are retained.	■	■	■	■

SECTION 4

Origin and preference

Check	Yes	Partly	No	N/A
The difference between preferential and non-preferential origin is understood.	■	■	■	■
Preference is claimed only where adequate evidence is held.	■	■	■	■
Supplier declarations and other origin evidence are checked for validity and completeness.	■	■	■	■
The applicable rules of origin are reviewed for the specific product and trade agreement.	■	■	■	■
Origin evidence is retained for the applicable retention period.	■	■	■	■

Notes, evidence and follow-up actions

SECTION 5

Customs agents and declarations

Check	Yes	Partly	No	N/A
Customs agents receive clear, complete and timely written instructions.	■	■	■	■
The agreed type of customs representation is documented.	■	■	■	■
Customs declarations are checked against commercial and transport documents.	■	■	■	■
The business reviews declarations after clearance rather than relying entirely on the agent.	■	■	■	■
Recurring declaration errors are recorded, investigated and addressed.	■	■	■	■

SECTION 6

Records and supporting documents

Check	Yes	Partly	No	N/A
Commercial invoices, packing lists and transport documents are retained.	■	■	■	■
Customs declarations and supporting evidence can be retrieved promptly.	■	■	■	■
Records are retained for the applicable statutory period.	■	■	■	■
Document versions, amendments and approvals can be traced.	■	■	■	■
Customs records are stored securely and access is appropriately controlled.	■	■	■	■

Notes, evidence and follow-up actions

SECTION 7

Post-clearance controls

Check	Yes	Partly	No	N/A
A sample of customs declarations is reviewed periodically.	■	■	■	■
Reviews cover classification, valuation, origin, procedure codes and supporting evidence.	■	■	■	■
Errors are corrected promptly where required.	■	■	■	■
Root causes are investigated rather than correcting individual entries only.	■	■	■	■
Corrective actions are assigned, recorded and followed through.	■	■	■	■

SECTION 8

Special procedures and authorisations

Check	Yes	Partly	No	N/A
Customs authorisations are current and their conditions are understood.	■	■	■	■
Goods entered to special procedures are tracked accurately.	■	■	■	■
Bills of discharge or equivalent records are completed when required.	■	■	■	■
Guarantees and duty-deferment arrangements are monitored.	■	■	■	■
Changes to business processes are reviewed against existing authorisations.	■	■	■	■

Notes, evidence and follow-up actions

Review your results

Count every answer marked **Partly** or **No**. This is an initial indicator only; the significance of an issue depends on its frequency, value and potential customs impact.

0–5 action points

Controls appear relatively well developed, but each gap should still be reviewed and documented.

6–15 action points

There may be weaknesses in the customs control framework. Prioritise areas involving classification, valuation, origin and declaration accuracy.

16+ action points

The business may have significant customs compliance exposure. A structured review should be considered before errors become repeated or are identified externally.

Priority action plan

Issue identified	Risk or potential impact	Action required	Owner	Target date

Practical support from DS4

Customs compliance is easier to manage when decisions, responsibilities and supporting evidence are clear. DS4 Trade & Customs Advisory provides practical support across pre- and post-clearance audits, process reviews, classification, valuation, origin and freight forwarding operations.

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