Did your customs declaration clear correctly?

A practical post-clearance review checklist for UK importers to identify declaration errors before they become repeated or costly.

What this checklist covers

- Declaration identity and status
- Parties and representation
- Goods description and classification
- Customs procedure and additional procedure
- Customs value and currency
- Origin, preference and duties
- Documents, licences and controls
- Payment, evidence and corrective action

Declaration details

Business: ______________________________

MRN: ______________________________

Entry date: ______________________________

Shipment reference: ___________________

Reviewer: ______________________________

Verify the declaration	Identify errors early	Prevent repeat issues

Why post-clearance review matters

A customs declaration can be accepted and the goods released even when the data is incomplete or incorrect. The importer remains responsible for ensuring that classification, value, origin, procedure, evidence and taxes are correct.

How to use this checklist

Review the declaration against the commercial invoice, packing list, transport documents, valuation evidence, origin evidence and instructions sent to the customs agent. Mark each point as **Correct**, **Review**, **Error** or **N/A**.

CORRECT	REVIEW	ERROR	N/A
The declaration data is supported and appears accurate.	Further evidence or clarification is required.	The declaration appears incorrect and may need corrective action.	The review point does not apply to this declaration.

Important

This checklist is a general review tool. It does not replace the Customs Declaration Service completion instructions, the UK Trade Tariff, legal advice or a formal customs audit. The appropriate corrective action depends on the declaration type, facts and time limits involved.

SECTION 1

Declaration identity and status

Review point	Correct	Review	Error	N/A
The declaration reference and acceptance date match the shipment records.	■	■	■	■
The declaration status confirms that the goods were released or the correct customs outcome was reached.	■	■	■	■
The number of items on the declaration matches the goods and invoice lines reviewed.	■	■	■	■
The declared customs office, goods location and route are consistent with the movement.	■	■	■	■
Any amendments, cancellations or supplementary declarations are identified and retained.	■	■	■	■

SECTION 2

Parties and representation

Review point	Correct	Review	Error	N/A
The importer, exporter and declarant details are correct.	■	■	■	■
The importer EORI shown is the correct EORI for the legal entity responsible for the import.	■	■	■	■
The type of representation matches the written authority given to the customs agent.	■	■	■	■
Any indirect representation has been expressly agreed and understood.	■	■	■	■
The consignee, buyer and seller information is consistent with the commercial documents.	■	■	■	■

Notes, evidence and corrective actions

SECTION 3

Goods description and classification

Review point	Correct	Review	Error	N/A
The goods description is sufficiently clear and specific.	■	■	■	■
The commodity code matches the product, its function, composition and presentation.	■	■	■	■
Any TARIC, national or additional codes required for the goods have been included.	■	■	■	■
The declared quantity, gross mass, net mass and supplementary units are accurate.	■	■	■	■
Classification evidence and the rationale for the code can be retrieved.	■	■	■	■

SECTION 4

Customs procedure and additional procedure

Review point	Correct	Review	Error	N/A
The customs procedure code reflects what happened to the goods.	■	■	■	■
Any additional procedure code is appropriate and supported by the circumstances.	■	■	■	■
Previous procedure details are correct where goods moved from another customs procedure.	■	■	■	■
Any relief, suspension, quota or special procedure claim is supported by a valid authority or evidence.	■	■	■	■
The declaration does not contain procedure codes carried forward from a template without review.	■	■	■	■

Notes, evidence and corrective actions

SECTION 5

Customs value and currency

Review point	Correct	Review	Error	N/A
The invoice currency and declared currency are correct.	■	■	■	■
The declared customs value reconciles to the commercial invoice and valuation calculation.	■	■	■	■
Freight, insurance and other additions or deductions have been treated correctly.	■	■	■	■
Any assists, royalties, licence fees, commissions or related-party considerations have been reviewed.	■	■	■	■
The exchange rate and valuation method used are appropriate for the declaration.	■	■	■	■

SECTION 6

Origin, preference and duties

Review point	Correct	Review	Error	N/A
The country of origin is correct and is not confused with the country of dispatch.	■	■	■	■
Any preferential duty claim is supported by valid origin evidence.	■	■	■	■
The preference code and origin-related statement match the evidence held.	■	■	■	■
Customs Duty, import VAT and any other taxes appear consistent with the goods and value.	■	■	■	■
Any quota, tariff suspension, relief or reduced-rate claim has been checked.	■	■	■	■

Notes, evidence and corrective actions

SECTION 7

Documents, licences and controls

Review point	Correct	Review	Error	N/A
The declaration references the correct invoices, transport documents and packing information.	■	■	■	■
Any required licence, certificate, authorisation or waiver has been declared correctly.	■	■	■	■
Document codes, reference numbers and document status codes match the evidence held.	■	■	■	■
Any prohibitions, restrictions, sanctions or product-specific controls have been considered.	■	■	■	■
Supporting documents are retained and can be linked to the declaration.	■	■	■	■

SECTION 8

Payment, evidence and corrective action

Review point	Correct	Review	Error	N/A
The method of payment for duty and import VAT is correct.	■	■	■	■
Use of a deferment account, cash account or postponed VAT accounting was authorised and appropriate.	■	■	■	■
The business has retained the declaration, tax evidence and accounting support needed for its records.	■	■	■	■
Any discrepancy identified has been assessed for financial and compliance impact.	■	■	■	■
Corrections, voluntary disclosures or agent feedback are documented and followed through.	■	■	■	■

Notes, evidence and corrective actions

Review outcome and action plan

Record each item marked **Review** or **Error**. Prioritise issues that could affect customs debt, import VAT, origin claims, licences, authorisations or repeated declarations.

No material issues identified

Retain the completed review with the declaration and supporting evidence. Continue periodic sampling.

Clarification required

Obtain missing evidence or explanations from the agent, supplier or internal owner before closing the review.

Correction may be required

Assess the financial and compliance impact and determine the correct amendment, disclosure or repayment route.

Corrective action plan

Issue identified	Potential impact	Action required	Owner	Target date

Practical support from DS4

DS4 Trade & Customs Advisory provides post-clearance declaration reviews, customs audits and practical support across classification, valuation, origin, procedures and freight operations.

Contact

Darren Welsh
Founder, DS4 Trade & Customs Advisory
Email: contact@ds4trade.com
Phone: 07784 802655
Web: www.ds4trade.com
Location: Glasgow, Scotland

Version 1.0 | July 2026