Is your import ready for customs clearance?

A practical pre-arrival checklist to help UK importers provide complete, accurate and timely instructions to their customs agent.

What this checklist covers

- Importer, supplier and shipment details
- Commercial invoice and packing list
- Transport documents
- Commodity classification
- Origin, preference and customs value
- Procedures, reliefs, licences and controls
- Agent instructions
- Final pre-arrival review

Shipment details

Importer: ______________________________

Supplier: _______________________________

Shipment reference: ___________________

Arrival date: ___________________________

Port / airport: __________________________

Agent: __________________________________

Reduce clearance delays	Improve declaration accuracy	Limit avoidable costs

Why pre-clearance preparation matters

A customs declaration is only as reliable as the information supplied to the declarant. Missing product detail, unclear Incoterms, unsupported origin claims or incomplete valuation information can lead to queries, delays, incorrect duty and repeated declaration errors.

How to use this checklist

Complete the review before the goods arrive. Mark each item **Ready**, **Review**, **Missing** or **N/A**. Do not instruct clearance until material gaps have been resolved or clearly disclosed to the customs agent.

READY	REVIEW	MISSING	N/A
Confirmed, documented and ready to send.	Available, but needs checking or clarification.	Not available and may prevent accurate clearance.	Not relevant to this shipment.

Important

This checklist is a general preparation tool for imports into Great Britain. It does not replace the UK Trade Tariff, HMRC guidance, licence conditions, specialist advice or the completion rules for a particular customs procedure. Northern Ireland movements may be subject to different requirements.

SECTION 1

Shipment and party details

Check	Ready	Review	Missing	N/A
The importer of record has been identified and its legal name, address and GB EORI are available.				
The overseas seller/exporter details are complete and consistent across the documents.				
The customs agent or freight forwarder has current written authority and clear contact details.				
The shipment reference, purchase order and transport booking references can be linked.				
The expected arrival date, port/airport and mode of transport are confirmed.				

SECTION 2

Commercial invoice

Check	Ready	Review	Missing	N/A
The invoice shows the seller, buyer, invoice number and invoice date.				
Each goods line has a clear commercial description rather than a generic term such as 'parts' or 'samples'.				
Quantities, units, unit prices, line values, currency and total value are shown and internally consistent.				
The agreed Incoterm includes the named place or port and matches the commercial arrangement.				
Any discounts, free-of-charge goods, samples, assists, royalties or related-party transactions are identified.				
Freight, insurance, packing and other charges are separately identified where available.				

Outstanding information, evidence and actions

SECTION 3

Packing list and transport documents

Check	Ready	Review	Missing	N/A
The packing list shows package count, package type, gross weight and net weight.				
The packing list can be reconciled to the invoice lines and quantities.				
Marks, numbers, container numbers or other package identifiers are shown where applicable.				
The bill of lading, air waybill, CMR or courier documentation is available or expected before clearance.				
Transport document details match the parties, route and shipment reference.				
Any split shipment, short shipment or consolidated load has been explained to the customs agent.				

SECTION 4

Commodity classification and goods description

Check	Ready	Review	Missing	N/A
A UK commodity code has been confirmed for every distinct product line.				
The code is supported by sufficient product information, such as material, function, composition and technical specification.				
Supplier-provided or overseas tariff codes have been checked before being used for a UK declaration.				
Any additional commodity codes, supplementary units or document requirements have been identified in the UK Trade Tariff.				
The declaration description will be specific enough to support the commodity code selected.				
Classification decisions are documented and can be reviewed later.				

Outstanding information, evidence and actions

SECTION 5

Origin, preference and customs value

Check	Ready	Review	Missing	N/A
The country of non-preferential origin has been confirmed for each product line.				
Country of origin has not been confused with the country of dispatch or the supplier's location.				
Any preferential duty claim is supported by valid origin evidence and the applicable product-specific rule has been checked.				
The customs valuation method has been identified and the invoice value is an appropriate starting point.				
Freight, insurance, assists, royalties, commissions or other additions and deductions have been considered.				
The exchange rate and valuation date requirements can be applied correctly by the declarant.				

SECTION 6

Procedure, reliefs, licences and controls

Check	Ready	Review	Missing	N/A
The intended customs procedure is clear, including whether goods are entering free circulation or a special procedure.				
Any relief, preference, quota or duty suspension claim has been confirmed and supporting conditions are understood.				
Required licences, certificates, authorisations or approvals are available before the goods arrive.				
Prohibitions, restrictions, product safety, sanitary, phytosanitary or other border controls have been considered.				
The importer has confirmed how Customs Duty and import VAT will be paid or accounted for.				
Any duty deferment, postponed VAT accounting or customs cash account instructions are clear.				

Outstanding information, evidence and actions

SECTION 7

Instructions to the customs agent

Check	Ready	Review	Missing	N/A
The agent has received one complete instruction pack rather than fragmented information across multiple emails.				
The importer has confirmed whether the agent is acting by direct or indirect representation.				
The commodity code, procedure, origin, valuation, preference and payment instructions are explicit.				
Supporting documents are clearly named and linked to the relevant invoice or goods line.				
Unusual circumstances, uncertainties and assumptions have been highlighted rather than left for the agent to infer.				
A named person is available to answer queries before the goods arrive.				

SECTION 8

Final pre-arrival review

Check	Ready	Review	Missing	N/A
Invoice totals, quantities, weights and package counts reconcile across the document set.				
All material differences between purchase order, invoice, packing list and transport documents are explained.				
The estimated duty, import VAT and clearance costs have been considered.				
The clearance deadline and any free-time, storage or demurrage exposure are understood.				
The importer has a process to obtain and review the final customs declaration after clearance.				
Outstanding actions have an owner and target completion time.				

Outstanding information, evidence and actions

Final release decision

Before asking the agent to submit the declaration, review every item marked **Review** or **Missing**. A shipment can be operationally ready to move while still not being ready for accurate customs clearance.

READY TO INSTRUCT
All material information is complete, internally consistent and supported. The agent has clear written instructions and the necessary documents.

INSTRUCT WITH DISCLOSED QUERY
A limited issue remains, but the agent has been told exactly what is uncertain and the importer has agreed how it will be resolved.

DO NOT INSTRUCT YET
Material information is missing or contradictory and could affect classification, valuation, origin, procedure, controls or taxes.

Pre-clearance action plan

Issue or missing item	Why it matters	Action required	Owner	Deadline

Practical support from DS4

DS4 Trade & Customs Advisory supports businesses with customs process reviews, pre- and post-clearance checks, classification, valuation, origin and freight forwarding operations.

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Useful official references: GOV.UK Import goods into the UK; UK Trade Tariff; Finding commodity codes; Get someone to deal with customs for you; CDS declaration completion guidance.