

UCC Customs Post Clearance Check Guide

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1 Introduction

1.1 Background

To complement Revenue's audit capability and to ensure an acceptable level of meaningful post clearance interventions for the large number of import declarations that are green routed at import, a structured risk driven programme of post clearance checks must be in place. Customs post clearance checks are based on risk analysis, using automated data processing techniques, with the purpose of identifying and mitigating the risks.

This guide should be used as the basis for checking customs declarations in a post clearance situation. The guide is targeted at desk-based checks carried out on individual import transactions to confirm the accuracy of customs import declarations and their conformity with Customs, Import VAT and other regulations.

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