



# Internal Customs Audit Checklist

This audit is ideal for companies who complete their customs declarations in-house and cargo owners who use a third-party clearing agent. It's important to remember that the cargo owner is liable for the accuracy of customs documentation.

To complete the audit, decide on a number of declarations to review (typically 10% of your declarations). Review each declaration through the following questions and mark your responses. Each one is associated with a score. Once you have answered the questions, add your scores and use the total to determine the health of your customs processing.



## SECTION A

### Customs declaration process

1. Do you regularly (at least every quarter) audit your customs declarations?

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

2. If you use a clearing agent or customs broker for your declarations, are you sending them instructions?

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

SECTION A TOTAL: \_\_\_\_\_

## SECTION B

Select a cross section of your declarations to score. We recommend at least 10 declarations. For each declaration you select to audit, answer the following:

1. If you answered 'yes' to question 2 above, do the declarations match your instructions?

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

2. Review the commodity codes<sup>1</sup> used — are they correct for the import/export country?

- All = 3 points
- Most = 2 points
- Some = 1 points
- None = 0 points
- Unsure = 0 points

<sup>1</sup> Commodity Codes may vary between countries, but most have databases or reference guides available online.  
[Check UK Commodity Codes](#),  
[Check EU Commodity Codes](#).

**3. Review the customs procedure codes<sup>2</sup> for this declaration — are they correct?**

- All = 3 points
- Most = 2 points
- Some = 1 points
- None = 0 points
- Unsure = 0 points

**2** Customs Procedure Codes may vary between countries, but most have databases or reference guides available online. [Check UK Customs Procedure Codes](#)

**4. For the declaration being reviewed, are you familiar with the applicable rules of origin?<sup>3</sup>**

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

**3** Rules of Origin may vary between countries, but most have databases or reference guides available online. [Check UK Rules of Origin](#), [Check EU Rules of Origin Guide](#)

**5. If you are familiar with the latest rules of origin for this declaration, have they been applied correctly?**

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

**6. For the declaration being reviewed, are you aware of any preferential rates of duty available for your commodities?**

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

**7. If you are aware of preferential rates of duty for your commodities, are they documented correctly?**

- Yes = 3 points
- No = 0 points
- Unsure = 0 points

**SECTION B TOTAL:** \_\_\_\_\_



# Check your customs process health score

To get your score, add your section A total to your section B average.

SECTION A  
TOTAL: \_\_\_\_\_



SECTION B  
AVERAGE: \_\_\_\_\_



YOUR  
SCORE: \_\_\_\_\_

(total divided by the number  
of declarations you audited)



## Total: 27+ points

Well done, your customs processing seems to be in working order.

Stay ahead of any possible issues or changes, and continue to audit the process every six months.

Want the latest news in Customs Brokerage Processing? [Follow DDC FPO's Freight Process Insights blog.](#)



## Total: 20-26 points

Your customs declaration process is adequate, but some guidance could improve your gaps.

Consider keeping a close eye on your process by conducting more regular audits (at least six-monthly).

[Learn more](#) about how a partner can help you with Customs Brokerage Processing.



## Total: <20 points

Your customs declaration process needs urgent attention.

With an expert freight industry partner, you can get your customs processes back on track with improved accuracy and lower costs.

[Contact DDC FPO](#) immediately to find out how we can help with Customs Brokerage Processing.



If you noticed mistakes in your audit, you could benefit from someone to help support your processes. DDC FPO has a team of customs brokerage processing experts to ensure accurate, on-time customs clearance.

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