How to Audit an Import Declaration

SWIFTFILE
YOUR CUSTOMS CLEARANCE PARTNER

1 Agree the value to the purchase invoice

2 Agree to the invoice and check the commodity code against the TARIC database

3 300 = Preferential Duty Claimed. Ensure proof of origin documents are in place

4 AK = Transport costs. Agree to freight invoice

5 B = Postponed Import VAT. Agree amount to VAT return file to ensure it is being properly accounted for.

6 GR [1] Declaration [1/1] | [1/2] IM D MRN: 24IEDUB10FRGBAUAR1

[3] Forms [1/4] 1 | [5] Items [1/ 9] 1 | [6] Total Packages [8/10] 30 | [7] Reference [2/4]

[2] Exporter [3/1] No [3/2]
UK Co Limited
Slough Trading Estate
Slough
United Kingdom

[2] Seller [3/24] No [3/25]

[8] Importer [3/15] No [3/16] IE
Irish Co Limited
Main Road
Dublin
IE

[8] Buyer [3/26] No [3/27]

[14] Declarant [3/17] No [3/18] IE
SwiftFile
17 Rathfarnham Road
Terenure
IE Dublin 6W

[14] Representative [3/19] No [3/20]

[15a] Dispatch country [5/14] GB | [17a] Destination country [5/8] IE | [14] Representative status [3/21] | Security

[18] Arrival transport [7/9] 9364722 | [19] Cr [7/2] 0 | [20] Delivery terms [4/1] EXW SLOUGH

[21] Border transport nationality [7/15] CY | [22] Invoice total [4/10] [4/11] EUR 18,041.37

[25] Border transport mode [7/ 4] 1 | [26] Inland transport mode [7/5] | [23] Exchange rate [4/15] 1.0 | [24] Nature of transaction [8/5]

[30] Location of goods [5/23] IE C IEDUB100 U | [35] Gross mass (kg) [8/5] 5,429.0 | [27] Place of loading [5/21]

Carrier | Transport Charges Payment Method | Office of Import / Export IEDUB100 | Office of Entry / Exit

[31] Container numbers [7/ 10]

[40] Summary declaration/Previous documents [2/1]
380-92824579-1

[45] Additions and deductions [4/9]

[44] Authorisation Holders [3/ 39]

[44] Additional Fiscal References [3/ 40]

[44] Additional Supply Chain Actors [3/37]

[44] Documents, certificates and authorisations [2/3]
(1A05 IEPOSTPONED) (1D24 202407171145) (1D95 GCS87) (N706 GCS87)

[44] Additional information [2/2]

[32] Item No [1/8] 1

[31] Packages number [8/10], kind [8/9] and shipping marks [8/11]
30-OK-as addressed

[31] Description of goods [8/8]
Polyurethane blocks

[33] Commodity [8/14] 39095090 | TARIC code [8/14] 90 | EU add. code(s) [8/16] | National add. code(s) [8/17] VATS

[15a] Dispatch country [5/14] | [17a] Destination country [5/8]

[34a] Origin country [5/15] GB | [34b] Pref. origin country [5/16]

[37] Procedure [1/10] 4000 | Add. procedure code(s) [1/11] 000

[35] Gross mass (kg) [8/ 5] 5,429.0 | [36] Preference [4/17] 300

[38] Net mass (kg) [8/ 1] 5,429.0 | [39] Quota [8/1]

[40] Summary declaration/Previous documents [2/1]

[41] Suppl. Units [8/2] | [43] Valn. Method [4/16] 1

[42] Item price [4/14] 18,041.37 | [45] Valuation ind [4/13] 0000

[46] Statistical value [8/6] 19,089.37 | [24] Nature of trans. [8/5]

[44] Documents, certificates and authorisations [2/3]
(N935 92824579) (U116 NAI) (Y160 NAI) (Y923 NAI)

[44] Additional information [2/2]

[47] Calculation of taxes

Type [4/3]	Tax base [4/4]	Rate	Payable amount [4/5]	Total [4/7]	MP [4/8]
1B2	19089.38	23.00	0.00	4390.56	B
A00	19089.37	0.00	0.00	0.00	E
.....			.....		
Total			0.00		

[45] Additions and deductions [4/ 9]
AK - EUR - 1048.00
1X - EUR - 0.01
BA - EUR - 0.01

[31] Container numbers [7/10]

Acceptance Date/Time 17/07/2024 00:00:00 | LRN [2/5]

Declaration Status Customs Cleared | Job Reference

[44] Office of presentation [5/ 28] IEDUB100 | [44] Supervising office [5/27] | [48] Deferred payment [2/6] IE:

[52] Guarantee [8/ 2]-[8/3] | [49] Identification of warehouse [2/7]

[54] Place and date 16/09/2024

Signature and name of declarant/representative [1/8]
SwiftFile

Importers should be pro-active in preparing for customs audits by carrying out spot checks on their import declarations.

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