

Overview

A customs audit is the examination of accounts and other business records. It verifies the compliance of the business with the relevant legislation and Revenue requirements. The electronic declaration facilitates importers and exporters by relieving them of lodging documents to a customs station.

Revenue assumes that all customs declarations submitted contain the correct information. As misdeclarations are possible, it is necessary to validate a selection of declarations by audit to confirm compliance.

If your trading activities include imports, exports or both, to or from a non [European Union \(EU\)](#) country you may be subject to a customs audit.

What happens if you are selected for audit?

You will be given at least three weeks notice in writing by Revenue of their intention to carry out an audit. They will also send details of the following:

- name of the officials who will carry out the audit
- date and time of the audit
- trading period to be audited.

The auditor will provide you with an initial list of custom declaration (SAD) numbers within the trading period to be audited. You must have all supporting documents for these customs declarations. You must also allow Revenue staff to inspect your:

- business premises
- commercial records whether electronic or not
- manufacturing process (where applicable)
- certain items of your plant or stock.

The following should also be made available to the auditor:

- sales and purchase orders, invoices and delivery notes
- sales and purchase ledgers
- journals
- stock records
- import and export licenses if applicable
- import and export approvals if applicable.