## **Customs Audit Manual**

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The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

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## 1. INTRODUCTION

This staff guide has been produced as an aid to Revenue officers when carrying out customs audits and is supplemented by additional staff guides in relation to post clearance checks and customs control measures. The aims of this guide are to provide practical guidelines to assist auditors carry out customs audits by:

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