



**HM Revenue
& Customs**

**Individuals & Small Business
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Date 16th May 2016
Our ref [REDACTED]
Your ref [REDACTED]

Dear [REDACTED]

RE: International Trade Audit

I can confirm my audit is now complete.

Thank you very much for the assistance provided during my visit and for the work you had done in preparation for it.

From the records reviewed, it was apparent that some goods had been misclassified when declared to Customs. While this does not appear to have affected the duty liability, it is important that declarations are accurate. I therefore recommend you now review the Commodity Code for all items and put into place any necessary arrangements to ensure your agent is aware of, and is using, the correct Commodity Code in respect of any future imports/exports.

There is a legal responsibility on the importer for the accuracy of declarations under the provisions of Article 62 of Council Regulation 2913/92 and Article 199 of Commission Regulation 2454/93, and failure to comply with this or other Customs requirements could lead to civil penalty action being taken.

It should be noted that not all aspects or records relating to imports and exports were examined during the visit and therefore the results should not be seen as a complete audit of the accuracy of declarations or integrity of your systems.

Yours Sincerely

[REDACTED]

Officer of Revenue and Customs

Information is available in large print, audio and Braille formats.
Text Relay service prefix number – 18001



Deputy Director: Steve Timewell