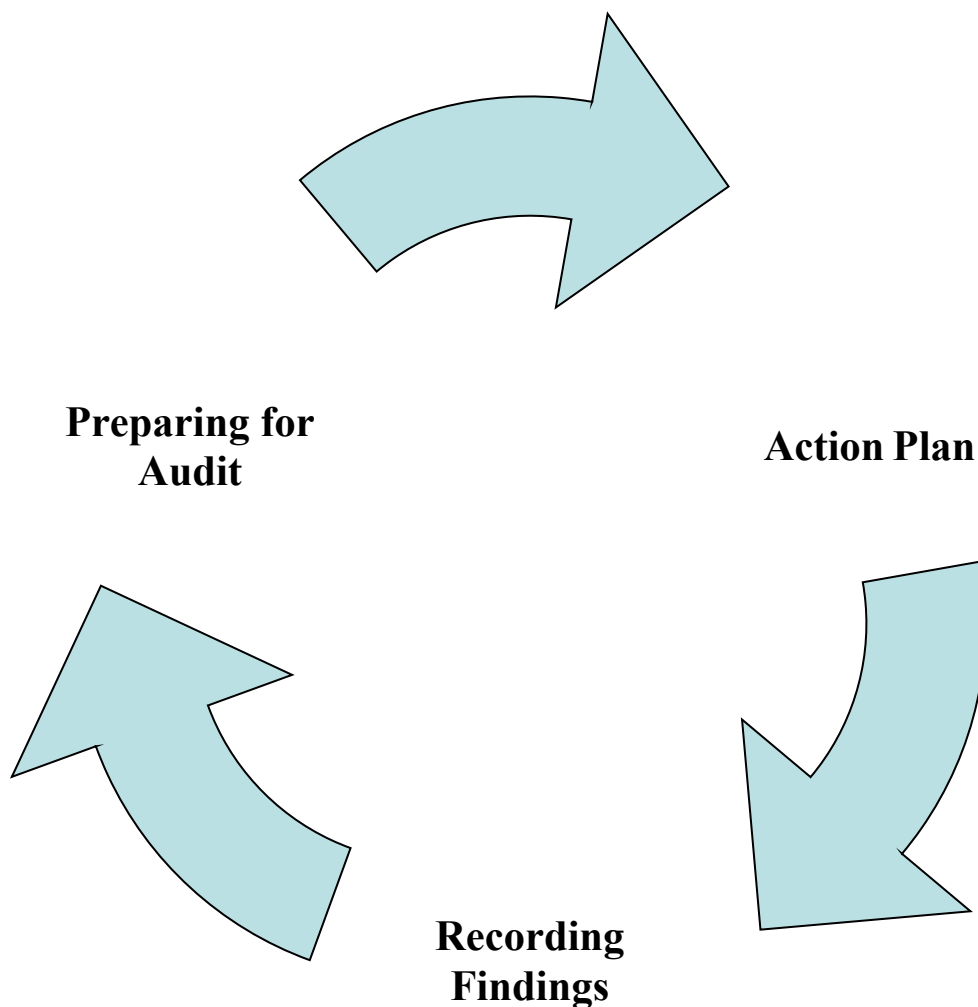


CUSTOMS AUDIT MANUAL



Created February 2017

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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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[...]