



HM Revenue  
& Customs

Jim Harra  
Deputy Chief Executive and Second  
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David Rees AM  
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14 November 2018

Dear Mr Rees,

#### **Clarification on custom checks when landed in a destination state**

Thank you for your letter dated 13 October, in which you ask for clarification on whether customs checks have to be carried out after goods have arrived in the destination state, the basis for such checks and average timescales for completion of individual checks.

At the Treasury Committee hearing on 7 February 2017, we discussed the application of border controls. I stated that countries have their own discretion about what kinds of checks they carry out and where they carry them out.

Under customs legislation, goods can be declared to customs prior to arrival but they can only be granted customs clearance after they have physically arrived within the UK customs territory. It is important to emphasise however, that the process of customs clearance does not necessarily involve any physical check at the UK frontier. 99% of all customs declarations in the UK are submitted electronically, with 94% of declarations cleared within 5 seconds and up to 96% of declarations cleared within 20 seconds. Customs controls in the UK are highly automated and risk-based, with checks designed, wherever possible, to avoid delaying traffic flows across the border. As part of our core activity to collect customs duties and import VAT, HMRC's current approach, in partnership with Border Force, includes carrying out physical pre-clearance checks inland, targeted at the highest risks. Moving checks inland for those who pose the highest fiscal risk is a proportionate measure to avoid congestion at ports and minimise disruption for the vast majority of traders who are compliant. This will continue to be the approach when the UK leaves the EU, and HMRC will continue working closely with industry to ensure interventions are conducted in a way which minimises delays and additional burdens for legitimate trade, while robustly ensuring compliance.

I hope this clarifies how goods are currently cleared for customs purposes, and reassures you that HMRC are committed to maintaining security at the UK border while facilitating the flow of legitimate trade.

Kind regards

A handwritten signature in black ink, appearing to read 'J Harra'.

**JIM HARRA**  
**DEPUTY CHIEF EXECUTIVE AND SECOND PERMANENT SECRETARY**