

Business Cases — CGT Advisory



Perspective \Rightarrow everything

Business Model Optimization (BMO)

Deloitte helped the client understand the customs duty implications of changes to the trade flows and where appropriate, recommended alternatives and any duty reliefs available. Deloitte recommended the use of First Sale to support export programs and enable a lower value to be used for the imports into

the EU. We examined the supply chain beyond the client entity to confirm whether suppliers and joint venture entities/franchisees were accurately and effectively managing customs duty impacting on their transactions.

In addition to reducing the overall customs duty cost for the client's imports, the review of the wider supply chain enabled the client to identify other opportunities to improve margin in the overall supply chain.

Customs and global trade is a multi-faceted area that requires a high degree of pragmatic support. Deloitte advises businesses on both fiscal and non-fiscal regulations, duties and taxes as well as penalties and consequences related to non-compliance.

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