Deloitte.

Customs & Global Trade Diagnostics – Strategic CGT Review

Enhancing transparency of your customs & global trade governance and reporting

Why now?

Complicated supply chains, changing rules and stricter enforcement by customs authorities are increasing the risk profile of customs operations within a business

- Companies need to proactively manage compliance obligations
- Burdens of managing widespread operations, foreign relationships, and continued regulatory changes are becoming increasingly complex
- Top-down organizational risk management is mandating utilization of technology to aid in monitoring compliance

Service highlights

Leveraging proprietary, web-based CGT Review Smart technology, Deloitte can help clients to:

- Perform a preliminary global analysis of their governance and reporting by looking at customs and trade rules and regulations and internal procedures and processes
- Graphically visualize customs and global trade risks on a regional and consolidated basis and at both group and entity level
- Provide initial business performance benchmarking across global group entities to help identify potential process improvements

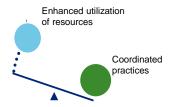
Client benefits

By applying a consistent taxonomy and methodology for identifying and allocating risk, Strategic CGT Review assists in:

- Enhancing reporting and executive oversight for aggregate and global and regional customs and trade risks
- Comparing cross-jurisdictional performance and improved identification of organizational best practices

Why Deloitte?

- Global network of experienced, dedicated customs and global trade practitioners
- Proprietary, web-based CGT Review Smart technology to efficiently and cost effectively assess and visualize risks
- Holistic approach to global controls with a focus on risk management and governance



Coordinating enterprise wide practices can enhance efficient utilization of resources



CGT Review Smart helps establish a foundation for understanding, prioritizing, and responding to operational and compliance risks



Centralized and modernized compliance efforts help enhance resource efficiency



Combining technology and advanced analysis helps provide greater visibility than traditional operational reporting approaches

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see www.deloitte.com/about for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.