# Deloitte.

## Global Trade Advisory offerings

Our Global Trade Advisory team offers a range of services and expertise to help **businesses** navigate international trade regulations, optimise supply chain operations, and mitigate



### **HSN** classification

Multi country classification of goods based on the globally recognised Harmonised System of Nomenclature and cross rulings.



### **Export-import declaration filing**

Assistance in the preparation and filing of necessary export/import declarations with customs authorities, including coordination with customs brokers and the client.



## Free Trade Agreement (FTA) review and origin

Review of multi-country free trade agreements, support in obtaining Certificate of Origin and assistance in maintenance of necessary documentation for origin management.



## Post entry audits

Validation of classification, valuation, appropriate customs declarations, BoE amendments, licensing requirements, etc.



## Other support services

Training and education: Provision of training programmess, workshops, and seminars to educate businesses on trade compliance best practices, regulatory updates, and risk management strategies.







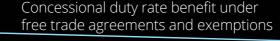




## **Global HSN classification review**

## **Need for correct HSN classification**

Verification of correct classification and rate





Consistency between customs and GST classification

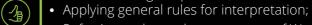
> Analysis of import policy and licensing requirements

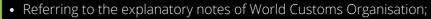
Consistency with global classification and classification defence

## **How Deloitte can help**

HSN Classification for the respective country by











Analysing benefits available under the Free Trade Agreement and any other exemption notification



Review of the global classification and master sheet maintained by



Analysing import restrictions and licensing requirements on goods



Verify the correctness of classification and rate to avoid over or under duty payment

Most countries now have a self-assessment regime in place, determining appropriate HSN classification has now become business critical.

## Post import review

## **Need for post import review**

### **Incorrect classification**

- Incorrect availment of exemptions or FTA benefits
- Non- compliance with licensing requirements

## Lack of audit trail

- Difficulty in handling audits
- Unnecessary delay in proceedings



## **BoE** amendment

Timely action for amendment of BoEs

## **Under-valuation**



- Duty exposure
- Inviting undue attention from intelligence authorities



Non-compliance with routine customs procedures



## Incorrect data submission

To check for any incorrect data/information declared in BoE

## **How Deloitte can help**

## Export benefits linked imports

Validating appropriate declarations on export benefit linked imports such as:

- Advance authorisation
- Bonded warehouse
- Free trade zones related imports



## **Valuation check**

Validating the value of imported goods declared by the customs broker with the documents submitted



## Other areas

- Validating correctness of declarations filed
- Customs broker's performance review
- Customs compliance processes
- Demurrage paid and improvements areas
- Average time for clearance

## Classification/duty payment

- Validating the correctness of the classification declared
- Validating the correctness of duty calculation for duty payment/exemptions availed

## **Assistance in Free Trade Agreement**

- Verifying correct utilisation of the COO benefit (if applicable)
- Verifying proper documentation maintenance for FTA benefit
- Tracking of BoE amendments
- Import licensing requirements -BIS, LMA, etc.









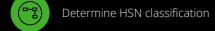
## **Global Trade Advisory - EXIM operate services**

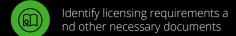
EXIM operations streamline export and import processes, ensuring smooth customs clearance, maximising concessions, and minimising compliance risks and underpayment of customs duties.

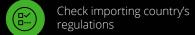
## What is EXIM Operate?

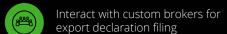
## **Export operate process**

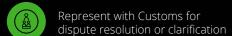
# Review of documents and preparation of shipping bills





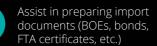




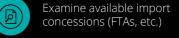


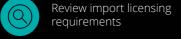
## **Import operate process**

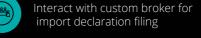
# Coordinate with the client's supply chain/sourcing team for import declarations

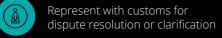












### Benefits of using EXIM operate services



Global EXIM operations covering multiple countries



Skilled and versatile professionals with extensive experience



Comprehensive solution for complete export and import processes



"Ready for deployment" model for centrally managed global operations



Experienced team



Technology oriented



Leveraging global network



Requisite credentials

## **Deloitte's EXIM operate capabilities**



## **Our credentials**

### Industry **Company name Offerings** Assistance in determining the HSN classification, applicable duty **Leading German** Automobile rates and import policy for the imported goods automobile company Assistance in determining the HSN classification for products Leading American Automobile automobile company imported by the company Assistance in determining and validation of classification adopted World's largest two-wheeler Automobile manufacturer by the company for imported as well as locally procured products Assistance in determining and validation of classification adopted World's largest earth moving Automobile equipment manufacturer by the company for imported as well as locally procured products Assisted in determining the HSN classification Leading e-commerce E-commerce platform in India of a wide variety of products, primarily apparel Assisted in determining the HSN classification of various electronics Leading electronics Electronics products imported by the company from an overseas company company Assistance in determining the HSN classification, applicable duty Indian start up engaged in **Electronics** import of part of mobile phones rates and import policy for the imported goods American mobile Assistance is providing justification and representation before CBIC **Electronics** computing company for the classification for the import of mobile computing devices Leading company dealing Assisted in determining HSN classification of specialty glass Glass in specialty glass imported for usage in mobile phones Assistance in determining the HSN classification for products Leading European bulk **Pharma** drug manufacturer imported by the company

## **Connect with us**



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