

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 risks.

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 management

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 programmes, 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




Concessional duty rate benefit under free trade agreements and exemptions

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
 - Understanding the product, characteristics, technical specifications;
 - Applying general rules for interpretation;
 - Referring to the explanatory notes of World Customs Organisation;
 - Referring to the country specific customs tariffs and rulings
-  Analysing benefits available under the Free Trade Agreement and any other exemption notification
-  Review of the global classification and master sheet maintained by the company
-  Analysing import restrictions and licensing requirements on goods imported (if any)
-  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
-  **Lack of system**
 - 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
- Determine HSN classification
- Identify licensing requirements and other necessary documents
- Check importing country's regulations
- Interact with custom brokers for export declaration filing
- Represent with Customs for dispute resolution or clarification

Import operate process

- Coordinate with the client's supply chain/sourcing team for import declarations
- Assist in preparing import documents (BOEs, bonds, FTA certificates, etc.)
- Review HSN classification for imported products
- Examine available import concessions (FTAs, etc.)
- Review import licensing requirements
- Interact with custom broker for import declaration filing
- Represent with customs for dispute resolution or clarification

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



Deloitte's EXIM operate capabilities



Our credentials

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

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