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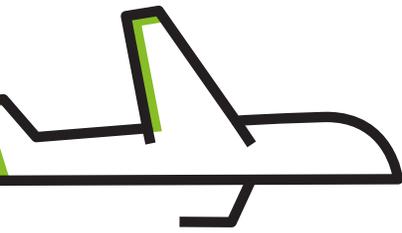
# Introduction

The management of customs and global trade transactions represents a vital function for businesses that import and export goods around the world. To keep pace with an ever-changing global trade regulatory landscape in an era of increasing supply chain security considerations, a company should possess strong and flexible global trade compliance and planning processes. Robust processes are required to address the intersection of import regulations, export controls, and opportunities with other vital activities of the business, including supply chain and transportation management. The proper payment of duties, taxes, and fees, from an import perspective, along with the effective management of export controls, are essential to the financial, operational, and reputational well-being of companies engaged in the movement of goods and intangibles across borders.

In many organizations, customs and global trade transactions are typically either managed by a stand-alone function or by resources embedded within other business functions. Also, this functional area has historically been perceived as a cost center to which many organizations dedicate only limited resources. Such a perception typically constrains business performance when it yields customs and global trade management programs that are understaffed, underfunded, and loosely organized.

A customs and global trade management program that is designed and enabled to not only effectively manage compliance, but also bring value via efficiencies and duty savings to the organization, represents an investment that can yield substantial benefits. The benchmarking data gathered in Deloitte's *Customs and Global Trade Management Benchmarking Survey*, along with qualitative input gathered from a select group of experienced global trade compliance professionals from a variety of industries, demonstrates that a sufficiently resourced and funded customs and global trade management program that is strategically designed to encompass centralized oversight, visibility to critical import and export data, technology capabilities, and a globally nimble compliance structure, may create increased opportunities for duty and operational cost savings.





This *Customs and Global Trade Management Benchmarking Survey Report* examines how companies of different sizes in various industries have managed their import and export compliance requirements and have approached potential duty and efficiency savings considerations. The data and information presented herein were gathered from the following three sources:

1. Quantitative data obtained via an on-line survey of 121 customs and global trade management professionals that explored specific questions pertaining to import and export management, including *inter alia*:
  - staffing, resource management, and organizational structure;
  - the role and impact of global trade management automation; and
  - the pursuit and management of duty and other cost-saving programs.
2. Qualitative information gathered during a benchmarking results workshop from a diverse group of customs and global trade professionals from various industries who are engaged in the day-to-day management of import and export compliance for their organizations; and
3. The observations of Deloitte's customs and global trade specialists experienced in working with global companies across industries in the development of their customs and global trade management programs.

The examination of these three sources of data and information in this *Customs and Global Trade Management Benchmarking Survey Report* offers a multidimensional view of the challenges and opportunities facing customs and global trade professionals today. The results also provide a baseline for future, targeted surveys to be conducted by Deloitte that will seek deeper insights into the specific global trade management trends highlighted in this report.

**Some specific takeaways from Deloitte's *Customs and Global Trade Management Benchmarking Survey Report* include:**

- Trade compliance functions across industries are often understaffed and underfunded, potentially creating regulatory noncompliance risks that may result in fines, penalties, and other liabilities.
- Although organizational reporting lines vary widely by industry and company size, the greatest number of customs and global trade compliance functions tended to report up through two primary functional areas: supply chain/logistics and legal/regulatory compliance. Interestingly, however, over 75% of respondents believed that their function would be more effective if it were to report into a different functional area within their organization.
- Mid-career salaries of trade compliance personnel were fairly standard across industries, with larger companies tending to pay more.
- Automated global trade management systems were being used by 54% of respondents to establish an enterprise-wide, single source of trade data that supports compliance management and improvements, while capturing cost savings.
- Three categories of programs—free trade agreements/trade preference programs; duty drawback; and bonded warehouses/free trade zones/free trade areas—were viewed as providing companies with the greatest potential for duty savings. However, understaffing, and an absence of easily retrievable data and reporting capabilities, often prevent companies from taking full advantage of these possible opportunities.

Read on to learn more about these and other compelling findings in Deloitte's *Customs and Global Trade Management Benchmarking Survey Report*. [!\[\]\(c694a3ff3b077d76910920a6a1593ab4\_img.jpg\)](#)





# Staffing, resource management, and organizational structure

Three of the most commonly asked questions regarding customs and global trade compliance management relate to the number of resources a customs and global trade management function should have, the function within an organization into which the customs and global trade compliance management should report, and how a customs and global trade management function should be structured.

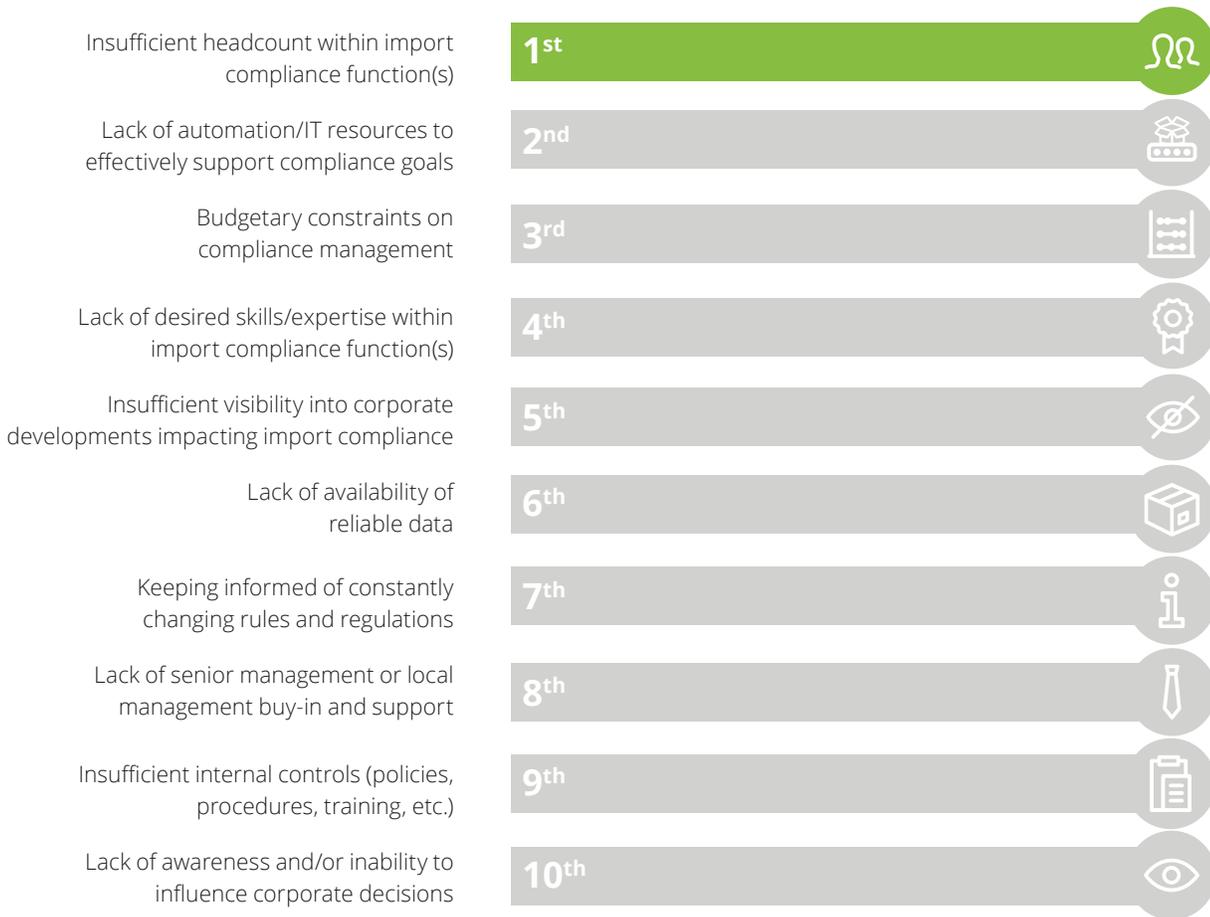


Workshop participants reported that their global trade management function is generally viewed as a cost center rather than a source of value within the organization, which results in an overall lack of support from upper management to add resources dedicated to the management of customs and global trade transactions. Further, they indicated a common difficulty with respect to receiving adequate funding and budget to maintain sufficient staffing levels and to build the needed combination of skill sets that are essential to running an effective and value-adding customs and global trade management team. Finally, workshop participants identified that, most commonly, an audit by enforcement authorities remains the most impactful driving factor behind receiving upper management support for an increase in staffing levels.

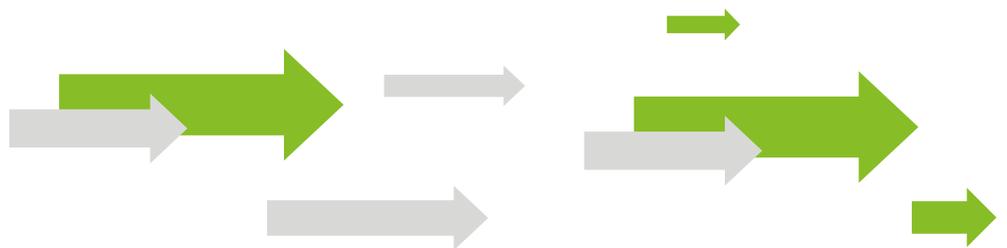
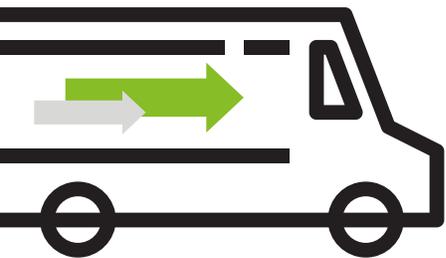
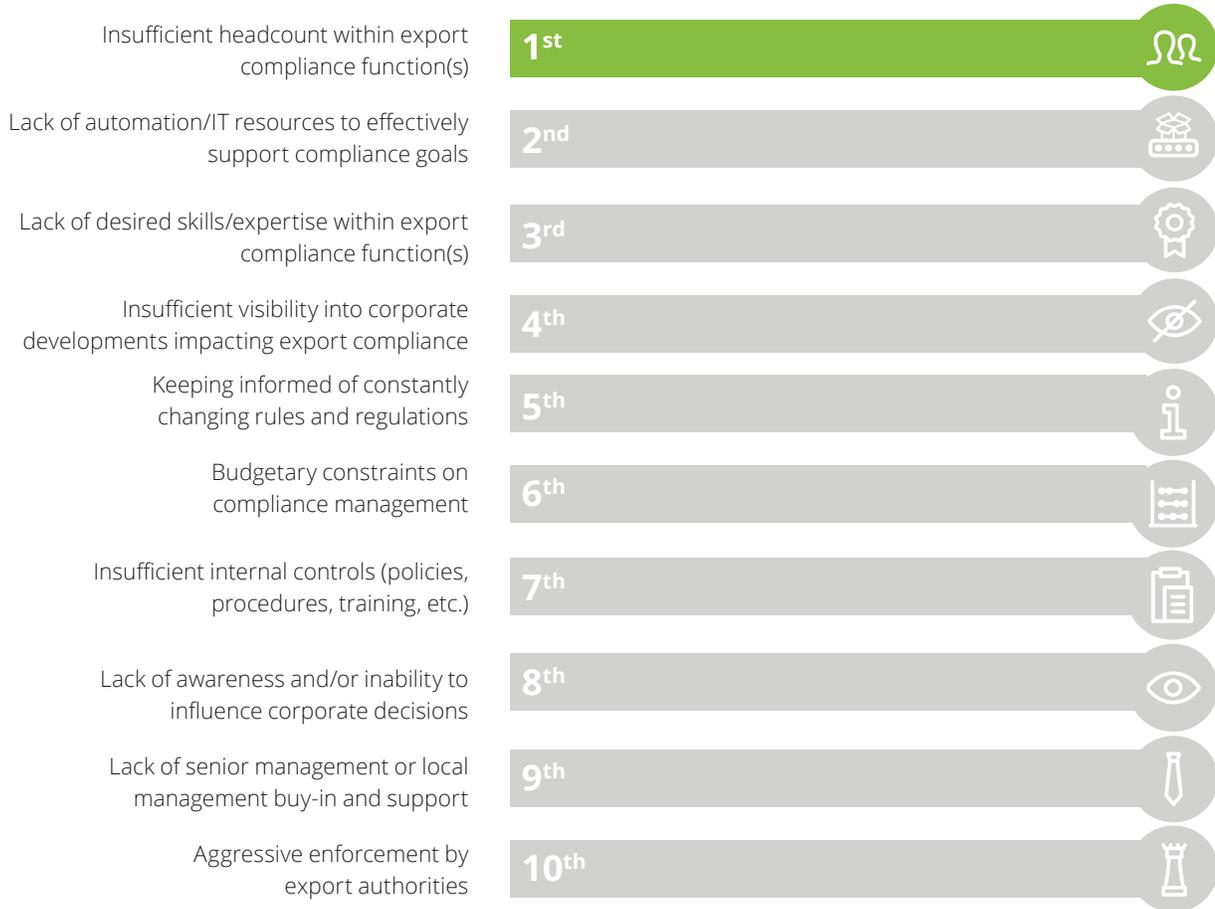
**Finding #1: Global trade management functions face multiple challenges to growth.**

Most survey respondents across industries, whether managing import or export activities, consistently indicated that the top challenges they face in developing their customs and global trade management programs center on issues related to headcount, automation, data reliability, budget, skill sets, and visibility to upper management and within the broader organization (Figures 1 & 2).

**Figure 1.** Top 10 import management challenges



**Figure 2.** Top 10 export management challenges



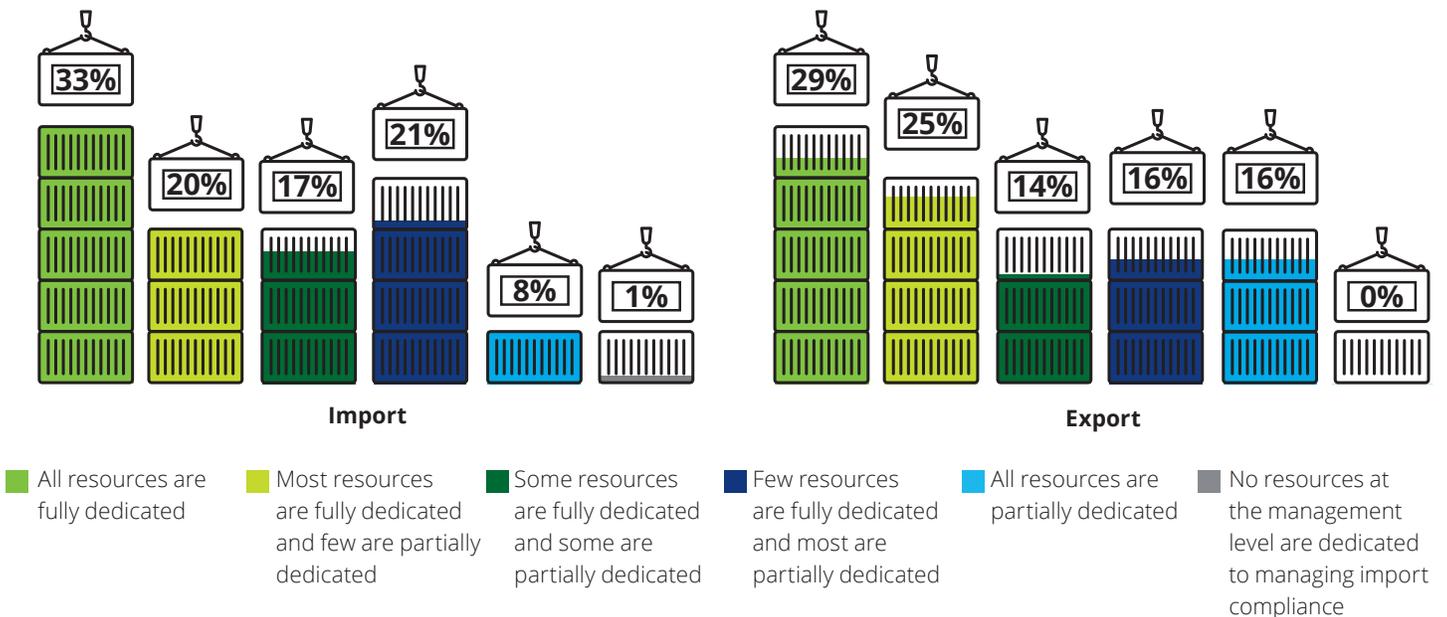


Qualitative data gathered on this finding indicated that, although import and export regulations have long been in place, standalone customs and global trade management functions, if they exist, tend to be among the newer functions in many companies with less than optimal staffing and reporting structures that are difficult to situate within an organization. Workshop participants across industries and company sizes also believed that trade compliance is not considered an important factor in upper management decisions, and they seek support in changing this viewpoint.

Workshop participants suggested that a growing number and variety of commercial threats globally, as well as heightened regulations and regulatory enforcement, could aid in this effort. Additionally, the more senior the professional who is in charge of global trade compliance, and the more effective they are at communicating with upper management, the greater the opportunity to raise the visibility and support of import and export compliance and management within the organization.

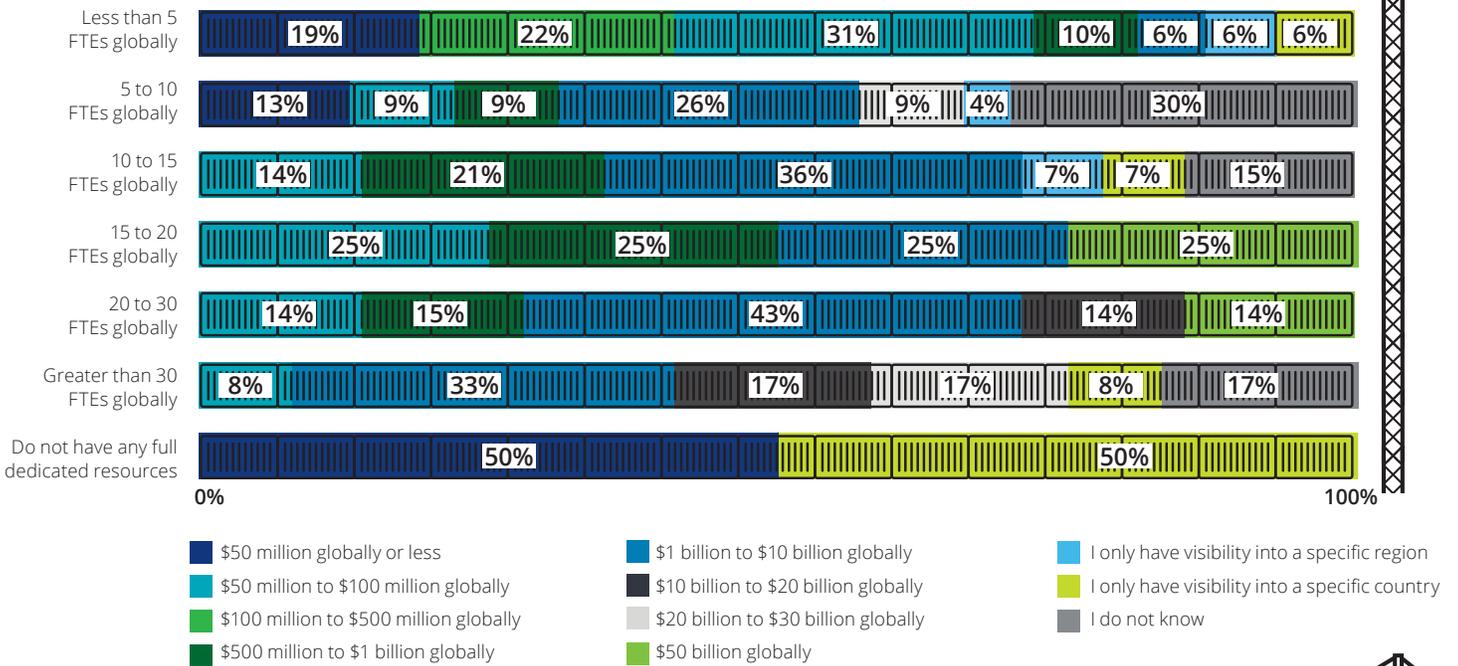
With respect to human resources, the survey results showed varying levels of talent resources dedicated to the management of customs and global trade transactions, with only about a third of respondents indicating that they had teams composed of fully dedicated resources (Figures 3 & 4).

Figures 3 & 4. Level of dedication of import and export management resources

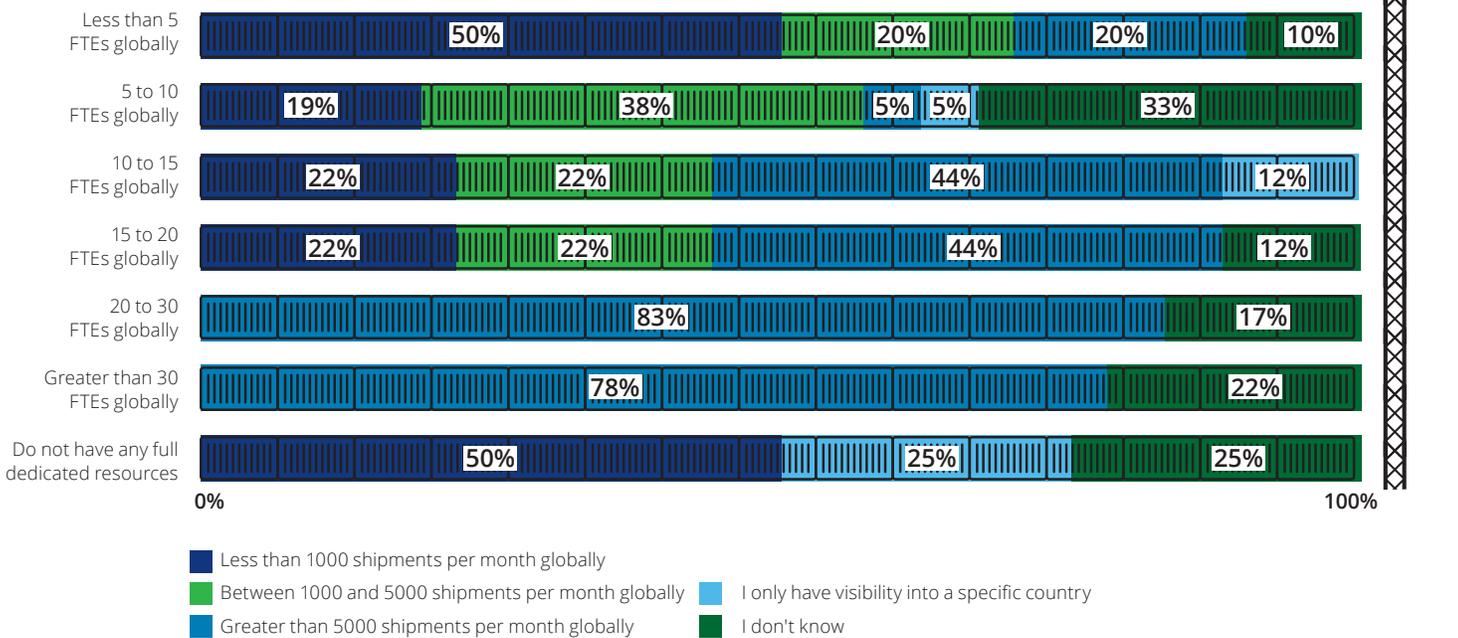


Further, the survey results showed no correlation between the volume or value of a company's imports and exports on the one hand, and the number of full-time-equivalent (FTE) talent resources involved with managing customs and global trade compliance (Figures 5 & 6).

**Figure 5.** Import value and number of FTEs



**Figure 6.** Export volume and number of FTEs

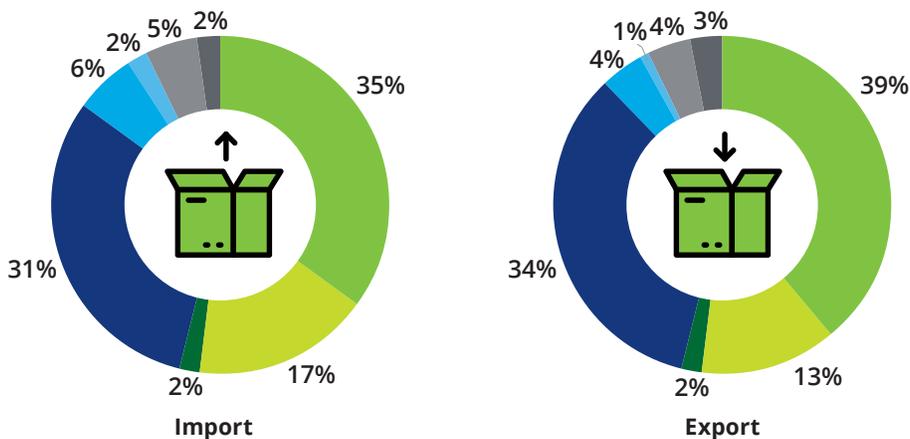


Workshop participants suggested that staffing levels did not correlate to a single factor. Instead, a combination of factors appear to drive staffing. Among them are the complexity of product characteristics (e.g., levels of controlled exports, government agency requirements, and product type), audit history and experience, and executive management awareness of trade compliance. Further, customs and global trade compliance managers from a wide range of companies with varying annual revenues, import values, and export volumes consistently recognized the importance of customs and global trade compliance to overall business operations, even if upper management has not fully recognized its worth.

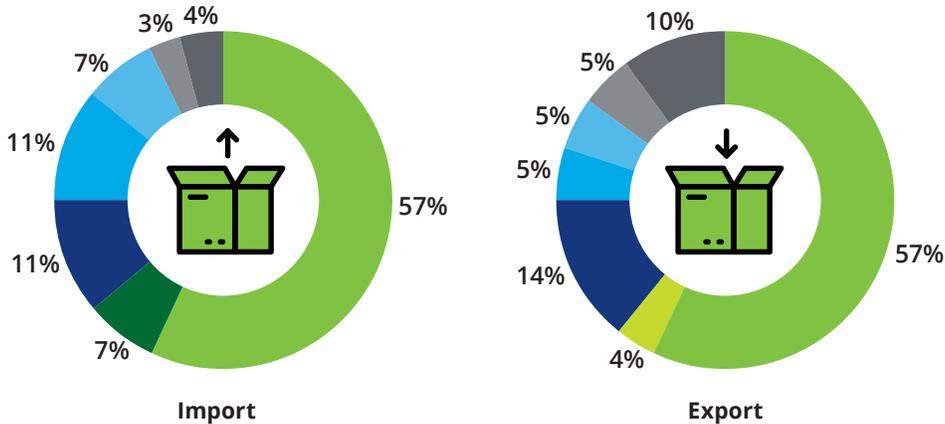
**Finding #2: Actual reporting lines vary by industry and company size, with most respondents reporting into logistics/supply chain function, followed by the legal/regulatory function.**

Regardless of industry or specialty, the most common function into which respondents reported was logistics/supply chain (35% in import and 39% in export) followed closely by legal and regulatory compliance (31% for import and 34% for export) (Figures 7 & 8).

Figures 7 & 8. Where import/export functions currently report



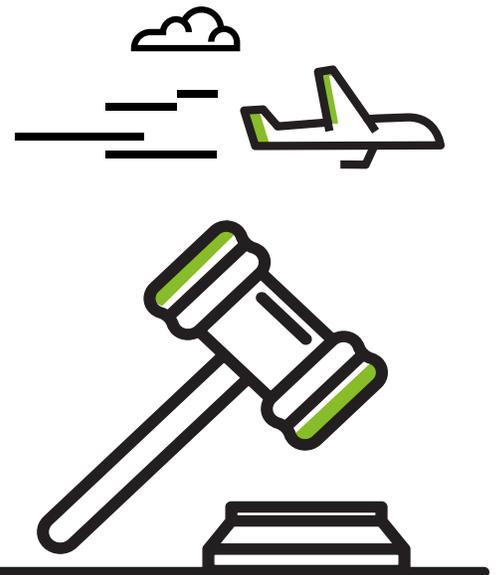
Figures 9 & 10. Where import/export functions would ideally report



- Logistics/Supply Chain
- Accounting
- Manufacturing/Operations
- Other
- Finance/Treasury/Tax
- Legal/Regulatory Compliance
- Procurement/Purchasing
- We do not have a dedicated import/export compliance function

Interestingly, when the same respondents were asked which function they ought to report into, those respondents overwhelmingly (72% import, 76% export) indicated that they are not reporting into the best function. Moreover, if the respondents were placed where they thought they ought to be, then 57% of respondents responsible for import compliance would prefer to report into the logistics/supply chain function, a 22% difference over their actual placement (Figure 9). On the export side of operations, 52% of respondents felt that reporting to the logistics/supply chain function would result in more efficient operations, a 15% difference over their actual placement (Figure 10).

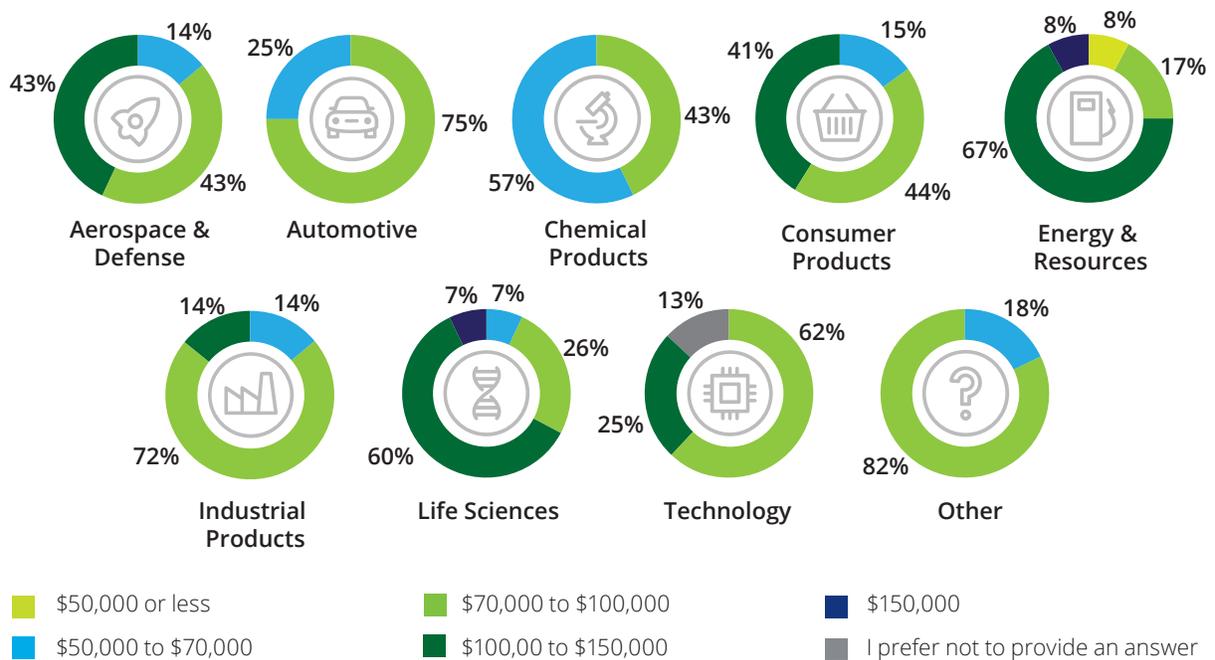
Based on qualitative discussion of these data points, workshop participants added that trade compliance functions in industries with high compliance risks, such as aerospace and defense, often report to legal due to the level of risk involved.



**Finding #3: Mid-career salaries vary per industry.**

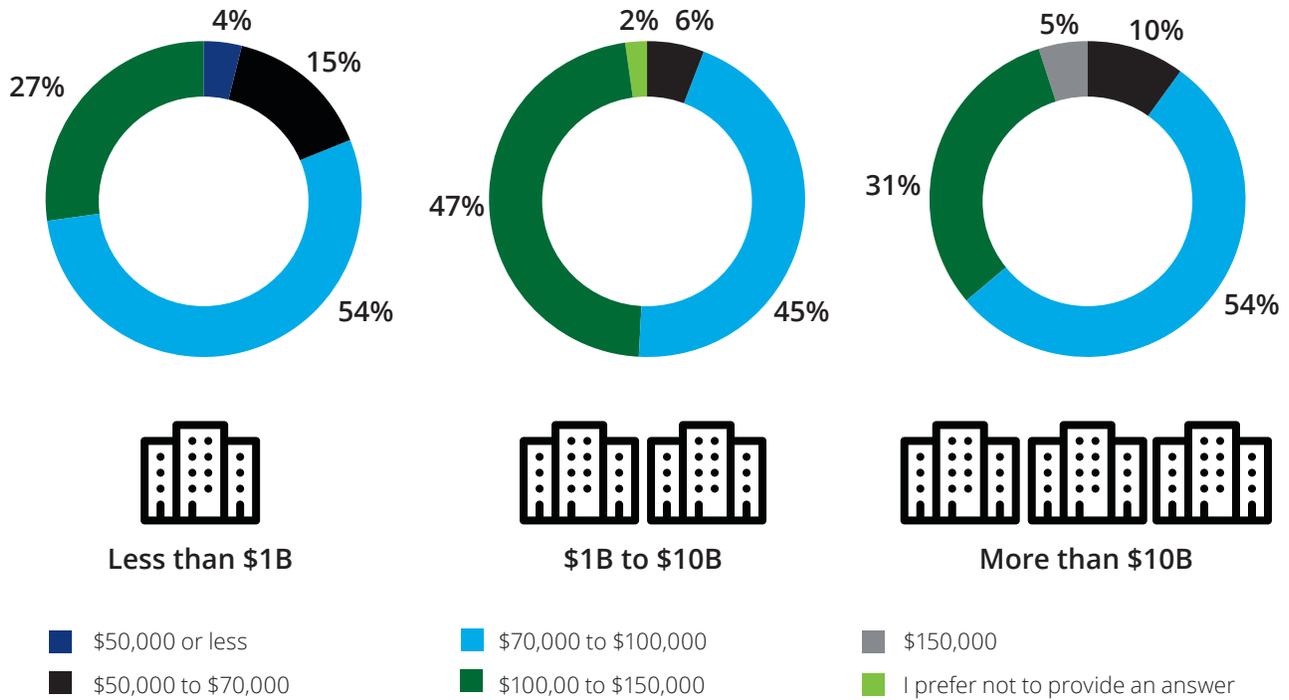
Overall, the survey data showed that salaries of mid-career customs and global trade compliance personnel were highest in the Energy & Resources and Life Sciences industries, followed by Aerospace & Defense and Consumer Product industries (Figure 11).

**Figure 11.** Mid-career salaries by industry



Additionally, the highest salary ranges for all industries do not necessarily correspond to company size (Figure 12).

**Figure 12.** Mid-career salary ranges by company size



Qualitative data offered by workshop participants added that geographic location of personnel further impacted salary levels.

**Summary observations on staffing, resource management, and organizational structure**

Based on all of the data gathered, global trade compliance professionals believe they are resource constrained and continue to have to do more with less. Further, the customs and global trade compliance function has no single “right” home base within an organizational structure.

Nevertheless, given the choice, the majority of professionals in this area believe they would be best placed if based in the logistics/supply chain function. Ultimately, regardless of actual or desired placement, effective customs and global trade compliance management demands cross-functional cooperation and visibility in order to be aware of all of an organization’s activities that impact customs and global trade compliance and planning.



# Challenges of trade compliance management

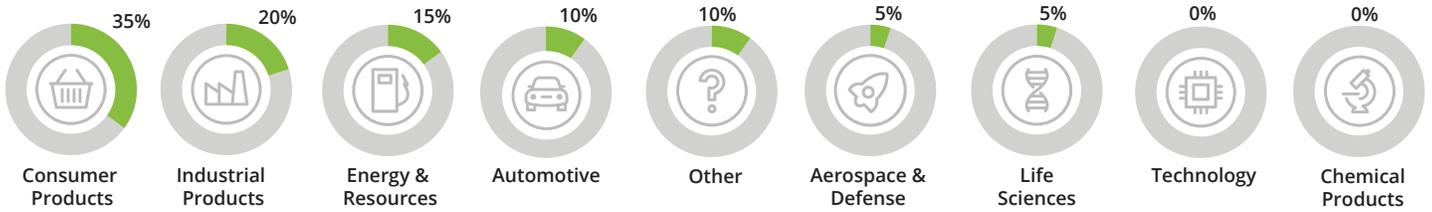
As described in detail in the previous section, the customs and global trade compliance professionals surveyed cited the need for additional headcount as a major challenge to effective trade compliance management. Another major challenge identified is a growing need for training to keep trade compliance professionals current on the latest regulatory changes. These two areas represent urgent priorities in the face of complex and ever-changing import and export regulations, risks of noncompliance, and workload restrictions.



**Finding #4: Effects of insufficient headcount ripple across trade compliance management.**

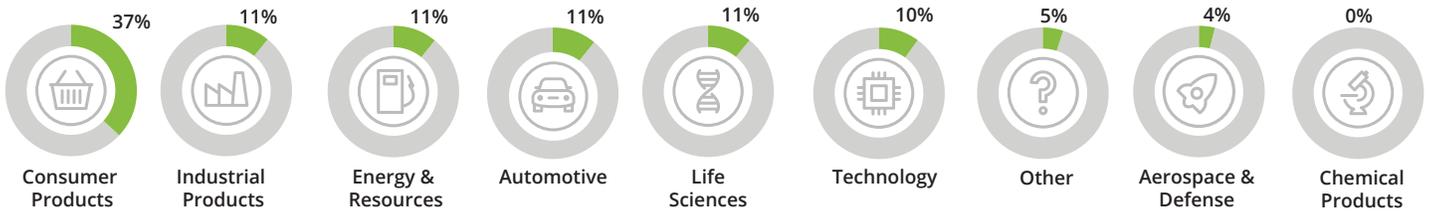
As noted previously, the number one concern within import and export compliance functions is insufficient headcount. The concern seems to be most acute in the Consumer Product industry (35% for import and 37% for export) (Figures 13 & 14).

**Figure 13.** Insufficient headcount by industry — import



■ Distribution of respondents who noted insufficient headcount is #1 problem in import operations

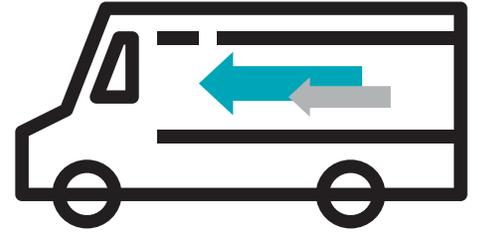
**Figure 14.** Insufficient headcount by industry — export



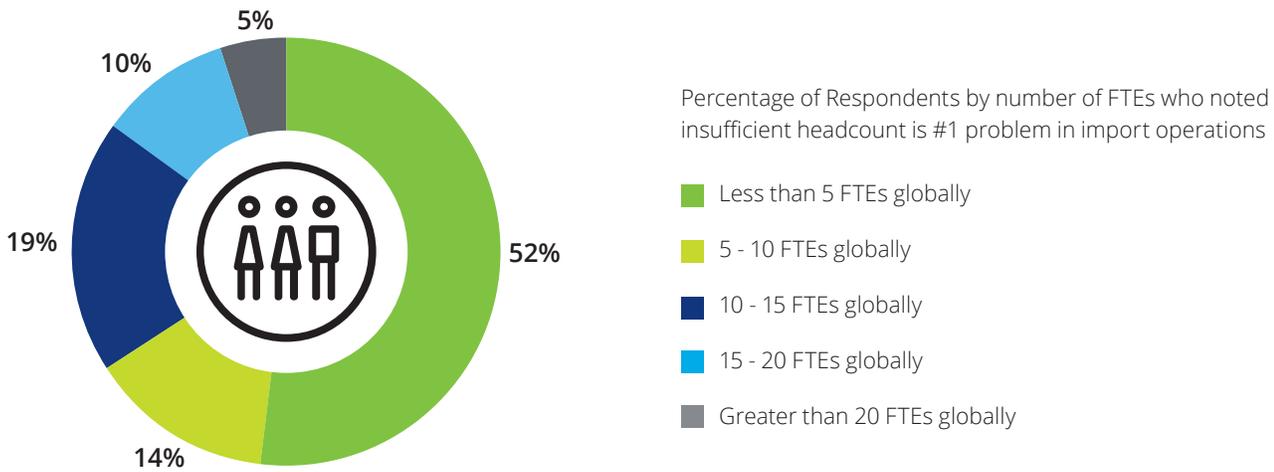
■ Distribution of respondents who noted insufficient headcount is #1 problem in export operations



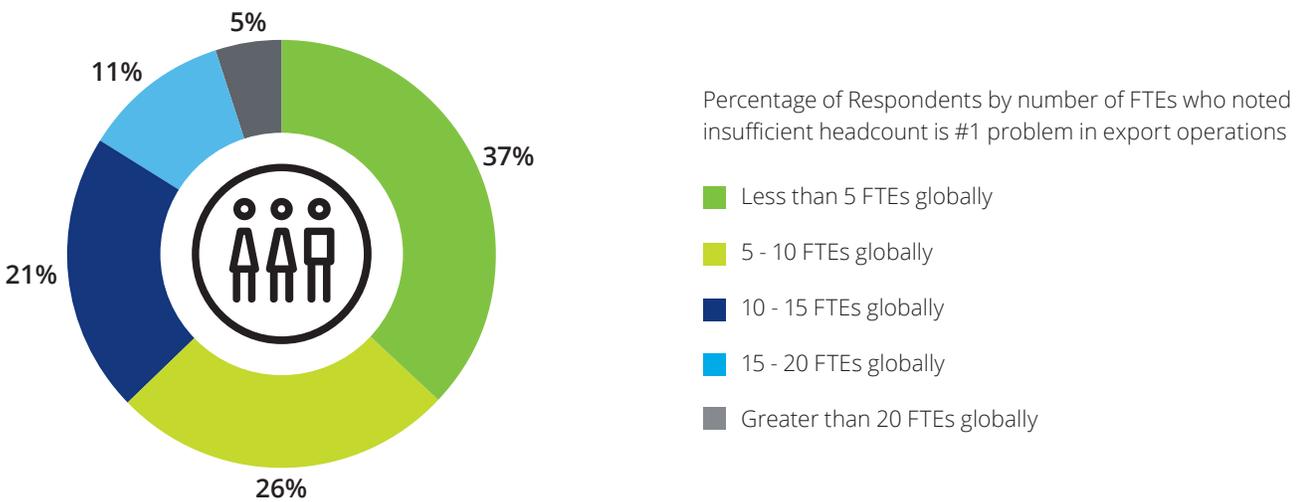
Companies that had less than five FTEs globally also indicated that they struggled the most with insufficient headcount (52% for import and 37% for export) (Figures 15 & 16).



**Figure 15.** Insufficient headcount by number of FTE resources — import

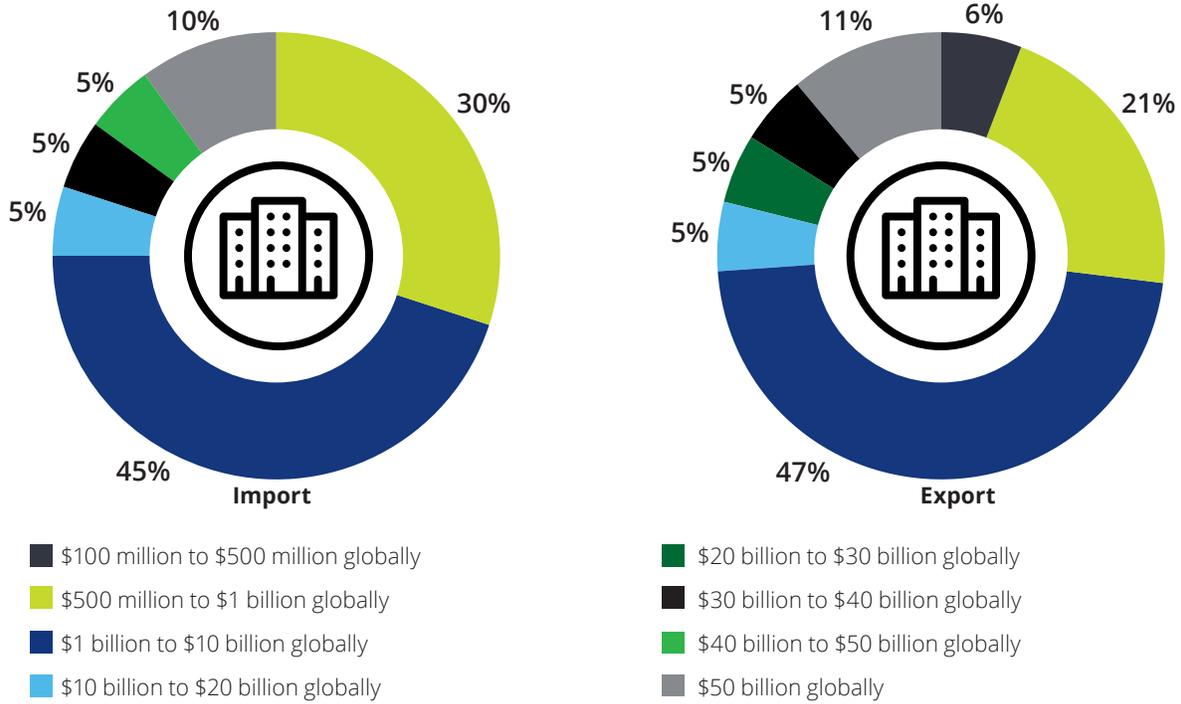


**Figure 16.** Insufficient headcount by number of FTE resources — export



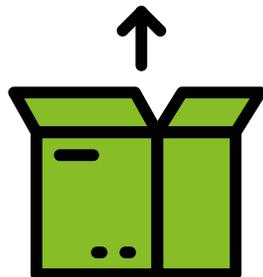
Finally, companies with annual revenues from \$1 Billion to \$10 Billion globally reported the most difficulty managing customs and global trade compliance due to insufficient headcount (45% for import and 47% for export) (Figures 17 & 18).

**Figures 17 & 18.** Distribution of respondents who noted insufficient headcount is #1 problem, by revenue



Workshop participants managing import transactions indicated that a lack of resources, along with a lack of management visibility, represent the factors that most hamper their ability to manage import compliance and pursue duty savings programs. Import managers further expressed the belief that they are playing catch-up in trade compliance rather than staying on top of requirements and exploring new opportunities. While the desire to utilize duty savings programs exists within the import compliance function, import managers indicated that they typically do not have the time to look into these potential opportunities.

Workshop participants managing export transactions indicated that staffing issues can ultimately lead to noncompliance, overburdened personnel, and high turnover. They further indicated that the top export challenges are rooted in insufficient headcount within the export compliance function, along with a lack of automation and IT resources to effectively support compliance goals.



**Summary of observations on headcount for trade compliance management**

As local and foreign governments tighten rules and regulations to support increased enforcement activity, the risks of noncompliance and increased fines and penalties are leading companies to reassess trade compliance headcount. Changes to import and export rules and regulations make the search for qualified import and export control professionals more urgent. This environment creates concerns for compliance professionals, which may be held responsible for noncompliance in increasingly strict and complex regulatory systems around the world. In the absence of needed and sufficient skills and expertise, customs and global trade compliance can become a high-pressure job with a heightened danger of noncompliance.



# Global trade management systems

Global trade management (GTM) systems, designed to automate and centralize specific compliance operations continue to mature and broaden in use. By streamlining data management and existing business processes, GTM systems are increasingly helping customs and global trade compliance professionals more effectively manage compliance obligations and engage in more strategic responsibilities and opportunities.

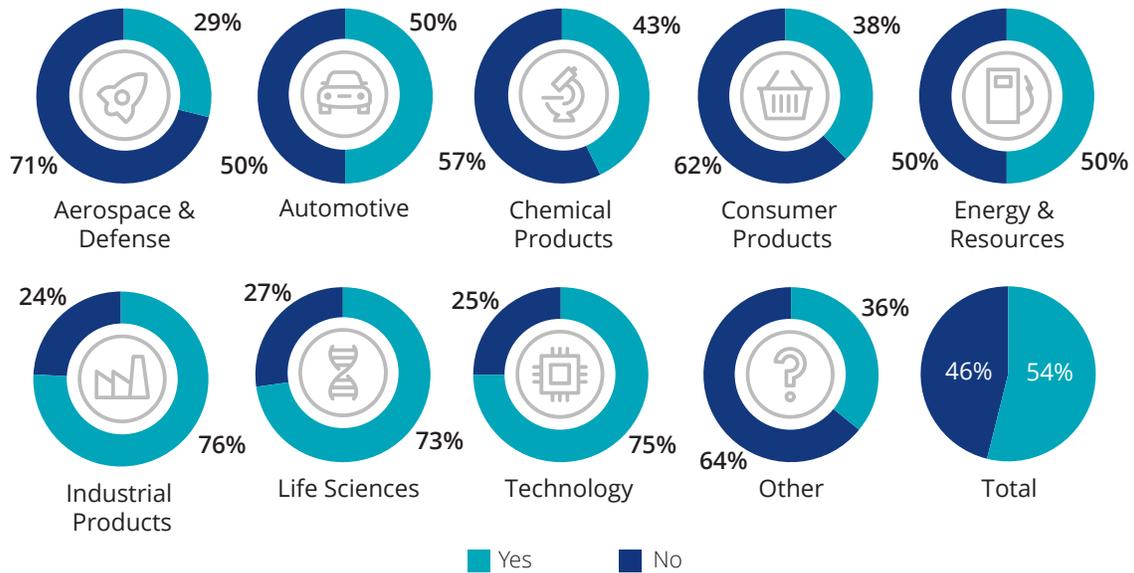


There are more choices than ever to assemble the GTM system and functionality needed to facilitate the management of global trade transactions, and more and more organizations are investing in such solutions. Workshop participants indicated that the automation of customs and global trade compliance represents a major opportunity to improve accountability and create a competitive advantage. However, defining the targeted geographic and functional scope necessary to realize an end state GTM vision remains a challenge. A key component of this challenge is the difficulty in finding a mix of resources with the requisite regulatory knowledge and technology experience to properly define the geographic and functional scope, and to effectively deploy the GTM system.

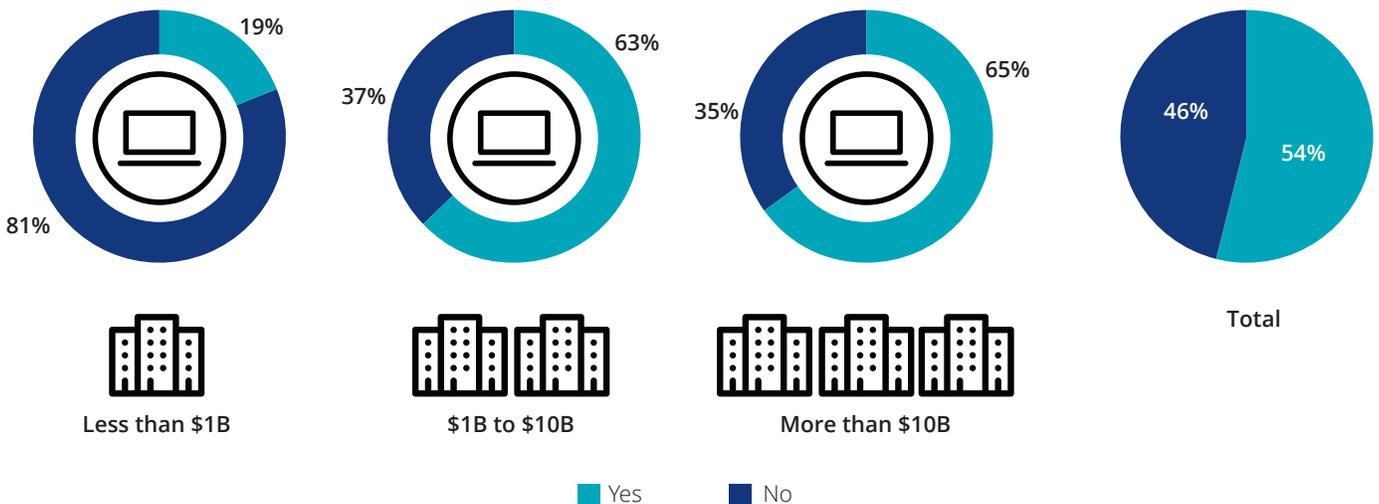
**Finding #5: A majority of companies are using GTM systems.**

Just over half of survey respondents indicated that they use some form of automation. The greatest usage was by respondents in the Industrial Products, Technology, and Life Sciences industries (Figure 19). Approximately two-thirds of respondents with annual revenues greater than US \$1 billion use a GTM solution, while about only one in five companies with annual revenues less than \$1 billion do so (Figure 20).

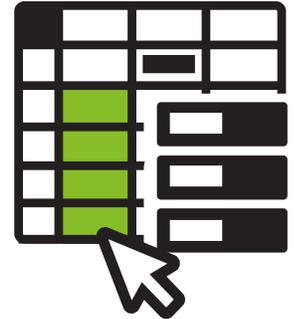
**Figure 19.** Use of GTM solutions by industry



**Figure 20.** Use of GTM solutions by company size

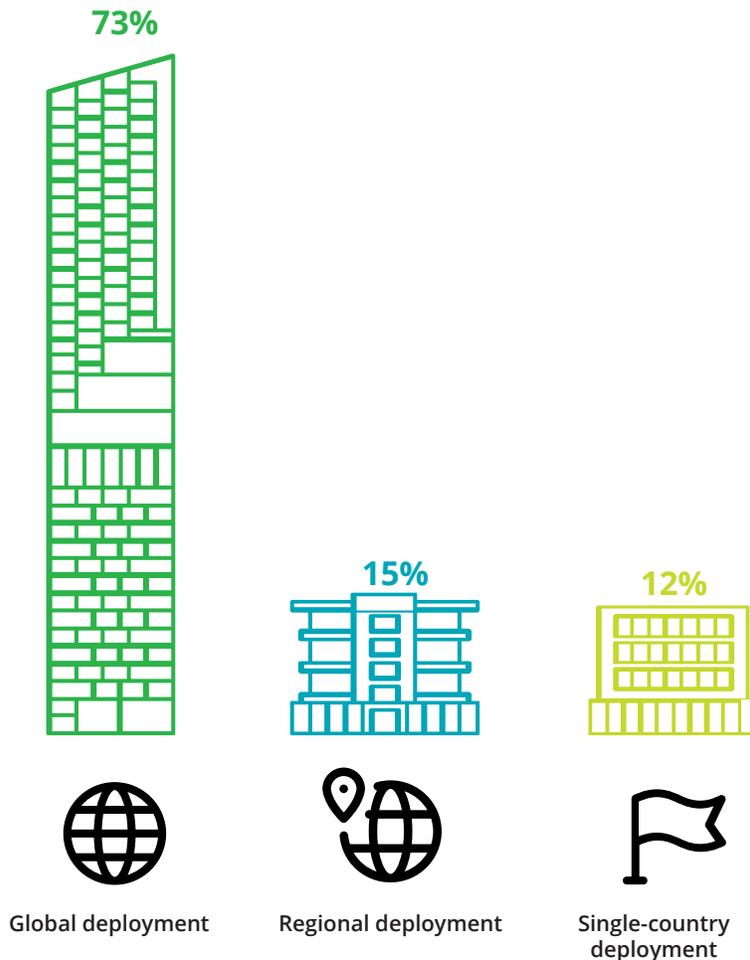


Workshop participants whose companies have not deployed a GTM system indicated that they supplement manual processes with the use of spreadsheets or other basic data structures, and stressed that these manual processes restrict the speed and accuracy of customs and global trade compliance reporting.



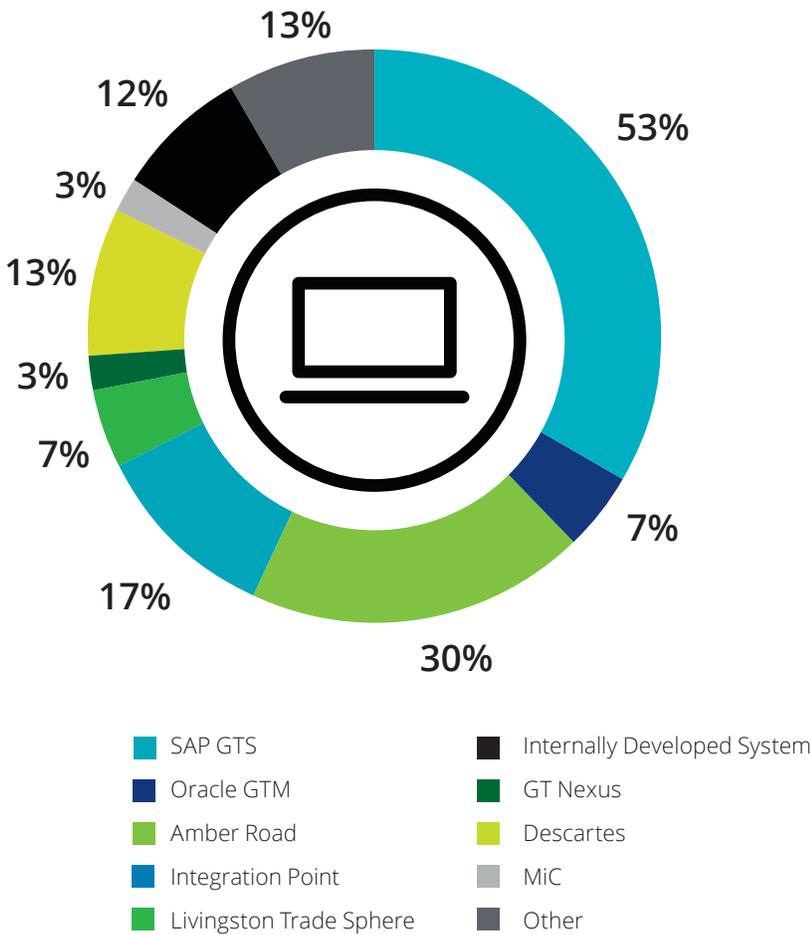
Of those responding that they are using a GTM system, 73% have deployed a global system, 15% a regional system, and 12% a single-country system (Figure 21). Qualitative discussion with those using a GTM system indicated that integration with ERP instances and an understanding of the order-to-cash and procure-to-pay processes are important requirements to effectively managing cross-border operations.

**Figure 21.** GTM systems geographic deployment scope



Most respondents reported using SAP (53%) and Amber Road (30%), while a quarter of respondents reported using an internally-developed system or another vendor system that is not listed in the figure below (Figure 22). Also, many respondents reported using multiple systems.

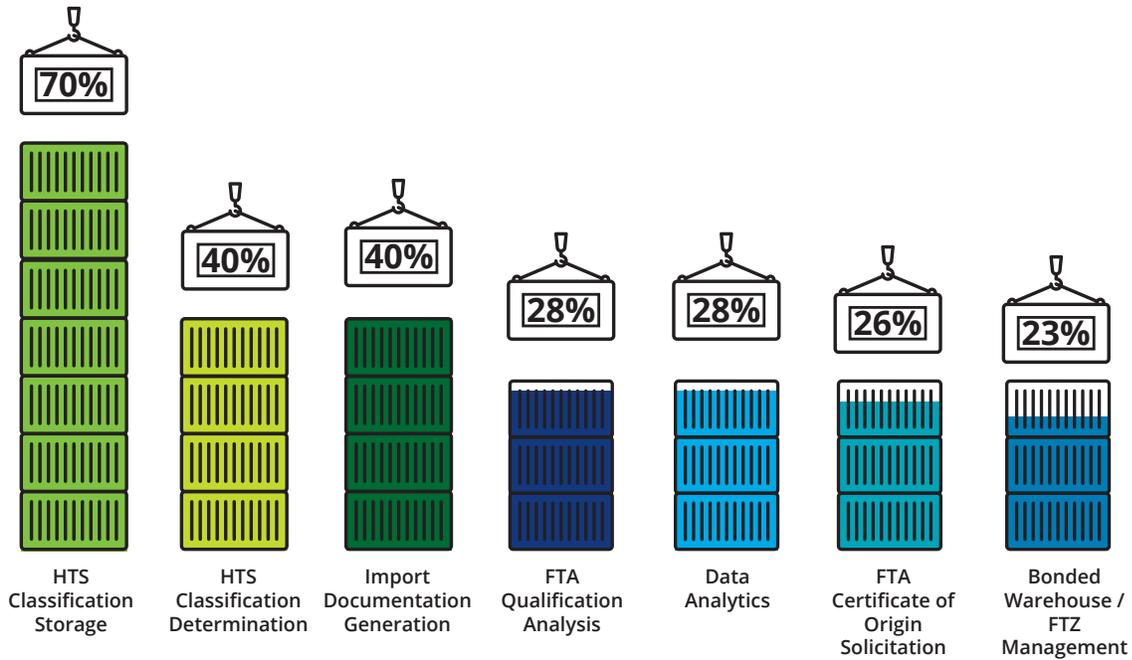
**Figure 22.** Types of GTM systems used (respondents could choose more than one system)



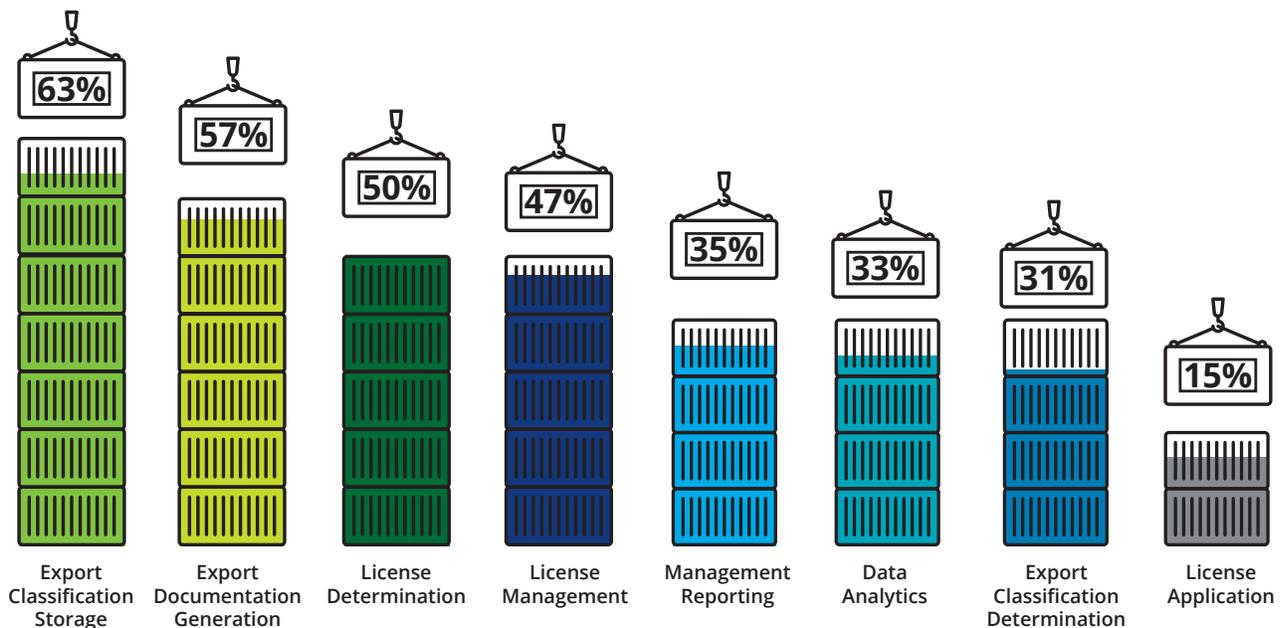
**Finding #6: Companies use GTM systems to automate a range of trade compliance activities.**

As GTM systems continue to mature, they offer both broader and more localized capabilities, including foreign and free trade zone functionality, country-specific import/export certified self-filing capabilities, and free trade agreement qualification and process management. However, when asked what activities they automate most frequently, survey respondents (both import and export) cited day-to-day operational tasks such as classification storage, documentation generation, and license determination and management (Figures 23 & 24).

**Figure 23.** Import activities companies manage with GTM solutions



**Figure 24.** Export activities companies manage with GTM solutions



According to workshop participants, while the use of multiple GTM systems to manage regulatory regimes specific to a given jurisdiction is declining, companies still maintain multiple solutions, including legacy systems, to support specific customs and global trade requirements. The reasons given for this hodge podge of systems are some mix of perceived or actual constraints, preventing the implementation of a single, global GTM system. One workshop participant described the deployment of a baseline GTM system to meet foundational country-specific requirements across a broad number of jurisdictions, yet maintained heavily localized point solutions to support strategic duty reduction approaches such as free trade zones and free trade agreements. Another workshop participant noted that the more they were able to automate trade activities, the easier it was to focus on the continual development of people and processes.

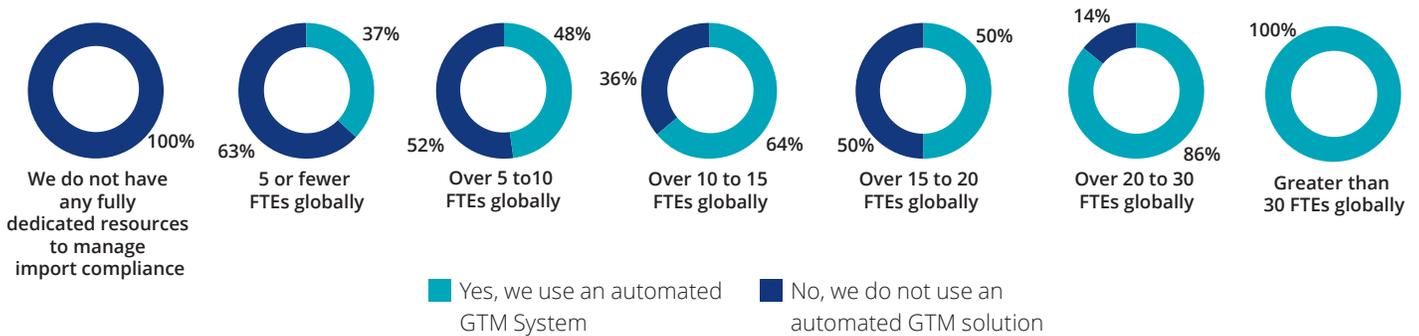
**Finding #7: Automation's impact on staffing depends on company structure.**

Survey results indicated that when companies use a GTM system, they are likely to have a larger number of FTEs globally that are managing trade compliance. Specifically, while 37 to 64% of companies that had 20 or fewer FTEs globally that were dedicated to import compliance used a GTM system, 86 to 100% of companies that had 21 FTEs or more globally that were dedicated to import compliance used a GTM system (Figure 25). Similarly, while 44 to 57% of companies with 15 or fewer FTEs dedicated to export compliance globally used a GTM system, 78 to 100% of companies with 16 or more FTEs dedicated to export compliance globally used a GTM system (Figure 26). Additionally, some workshop participants noted that a GTM system was a prerequisite to deploying a center of excellence or shared service model to manage compliance operations, thus creating alternative strategic management methodologies.

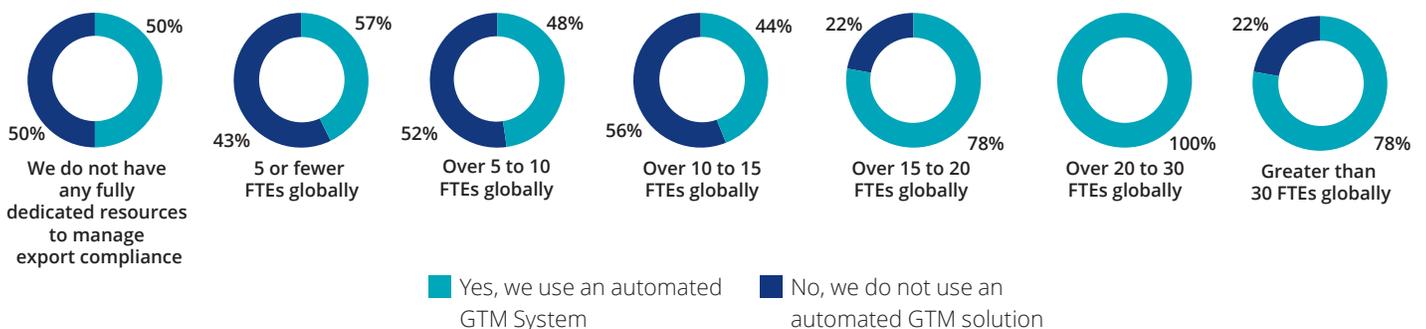
**Summary of observations on GTM systems**

Implementing a GTM system changes how global trade professionals execute their jobs. Use of a GTM system typically results in better access to data and cross-border operations, thus enabling global trade professionals to provide more value to their organizations. While an investment in technology can change overall headcount, more often it can trigger a redeployment of headcount to strategically enhance trade compliance operations. Most respondents indicated that they are using a variety of GTM systems to manage many day-to-day operational tasks.

**Figure 25.** Number of FTEs for import compliance and use of a GTM system



**Figure 26.** Number of FTEs for export compliance and use of a GTM system





# Potential duty-savings and cost-cutting opportunities

The pervasive nature and complexity of customs and global trade transactions often makes it challenging to structure a customs and global trade compliance function that is efficient and responsive. This tends to contribute to the perception of compliance as only a cost center rather than a value-adding operation. Moreover, a lack of standard procedures for collecting trade data, together with organizational functions that operate in silos, can lead to costly and inefficient redundancies that hinder value creation from trade activities in the form of various duty and cost-savings strategies.

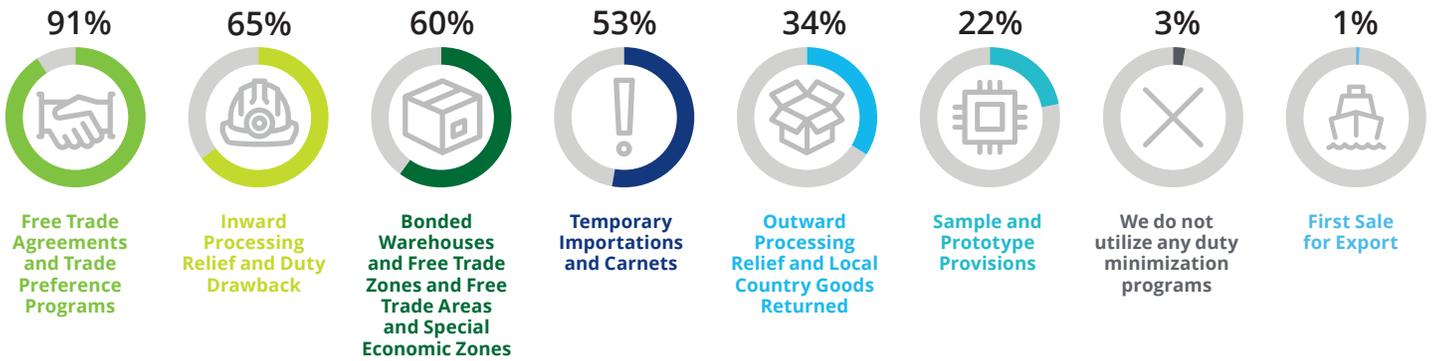


Nevertheless, potential opportunities may exist for companies to enhance trade compliance value by delivering both efficiency savings and cash savings, mitigating trade risks, and capitalizing on other global trade savings opportunities. Identifying and monetizing these opportunities begins with an assessment of a company's current objectives and future strategic plans.

**Finding #8: Beyond free trade agreements and trade preference programs, other possible duty savings opportunities remain untapped.**

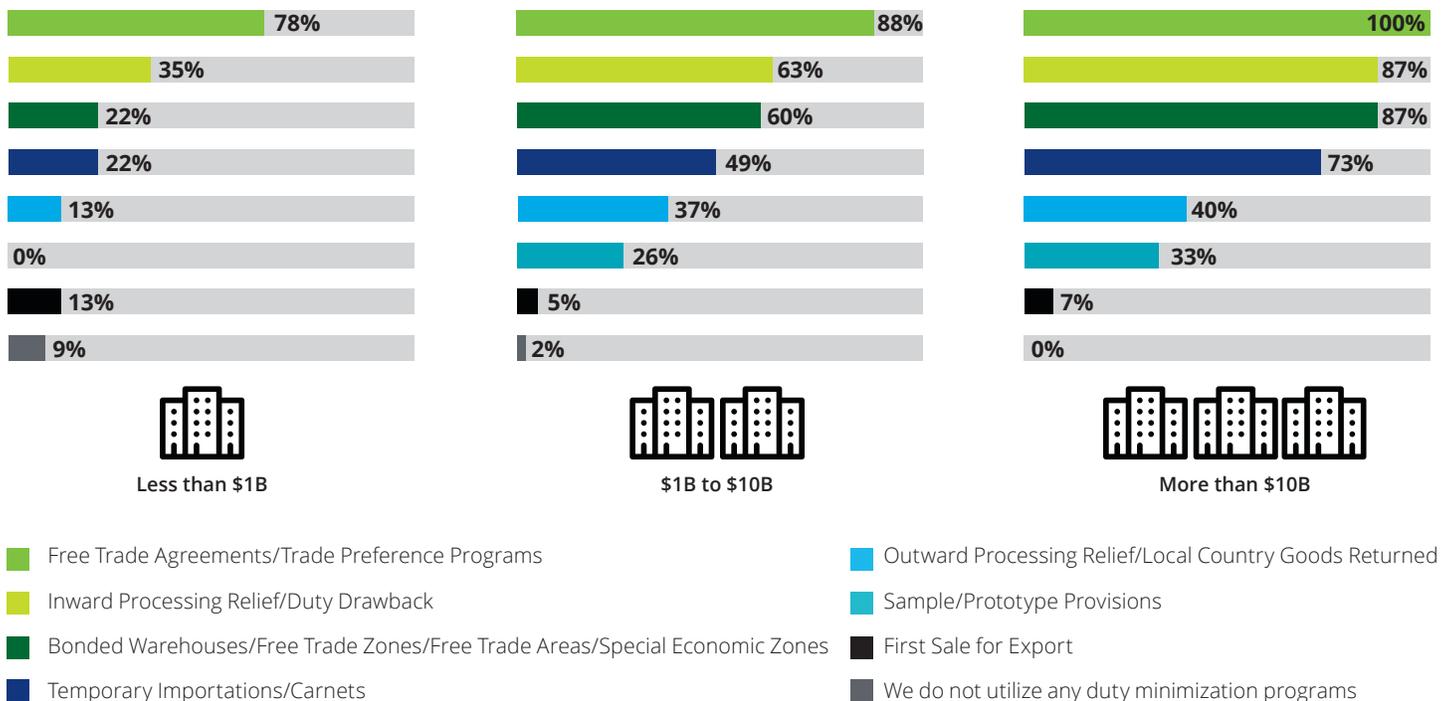
Among respondents taking advantage of duty reduction programs, the top programs providing savings were free trade agreements, trade preference programs, inward processing relief, duty drawback, bonded warehouses, free trade zones, free trade areas, and special economic zones (Figure 27).

**Figure 27.** Duty savings programs by percentage of respondents using them (respondents could choose more than one)



When considering the same issue by company size, free trade agreements and trade preference programs were the most commonly used sources of duty savings, especially for companies with annual revenues of over \$10 billion. Inward processing relief and duty drawback were the next most beneficial programs, followed by special zones such as bonded warehouses, free trade zones, etc. (Figure 28).

**Figure 28.** Duty savings programs by company size and percentage of respondents using them (respondents could choose more than one)



Workshop participants offered that, despite substantial setup costs, free trade zones can provide companies with significant cost savings. Depending on the structure of a company's supply chain, the benefits of a free trade zone can outweigh the expense of setting up and operating a free trade zone and can provide a substantial, recurring return on investment.

**Finding #9: Self-filing of import/export declarations can reduce cost, but only a minority of companies self-file all of their import/export declarations.**

Self-filing is typically seen as a cost-cutting opportunity as it avoids the expense of outsourcing to intermediaries such as customs brokers and freight forwarders. Based on the survey data gathered, however, only 9% of respondents surveyed were self-filing all of their export declarations and none were self-filing all of their import declarations. Approximately two-thirds of the respondents used a freight forwarder to file some export declarations, while only about one quarter of respondents used a customs broker to file some import declarations (Figures 29 & 30).

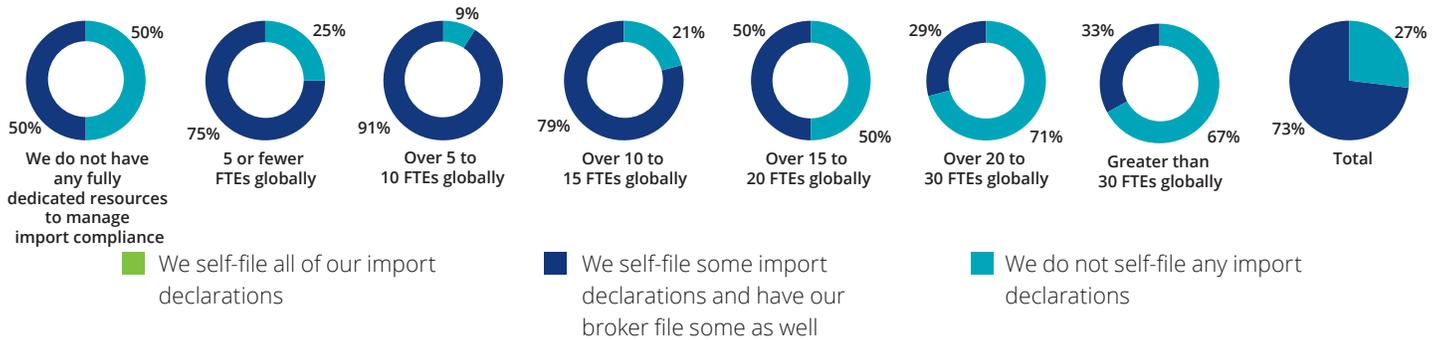
**Figures 29 & 30.** Self-filing of export/import declarations





On the import side, there is a correlation between the number of FTEs globally and whether a company is likely to self-file. For example, respondents with 15 or fewer FTEs globally are more likely to self-file some import declarations than respondents with over 15 FTEs globally (Figure 31). Conversely, on the export side, respondents with 10 or fewer FTEs globally are less likely to self-file than those respondents with over 15 FTEs globally. However, overall, 90% of respondents self-file some or all export declarations (Figure 32).

**Figure 31.** Import self-filing activities by number of FTEs globally

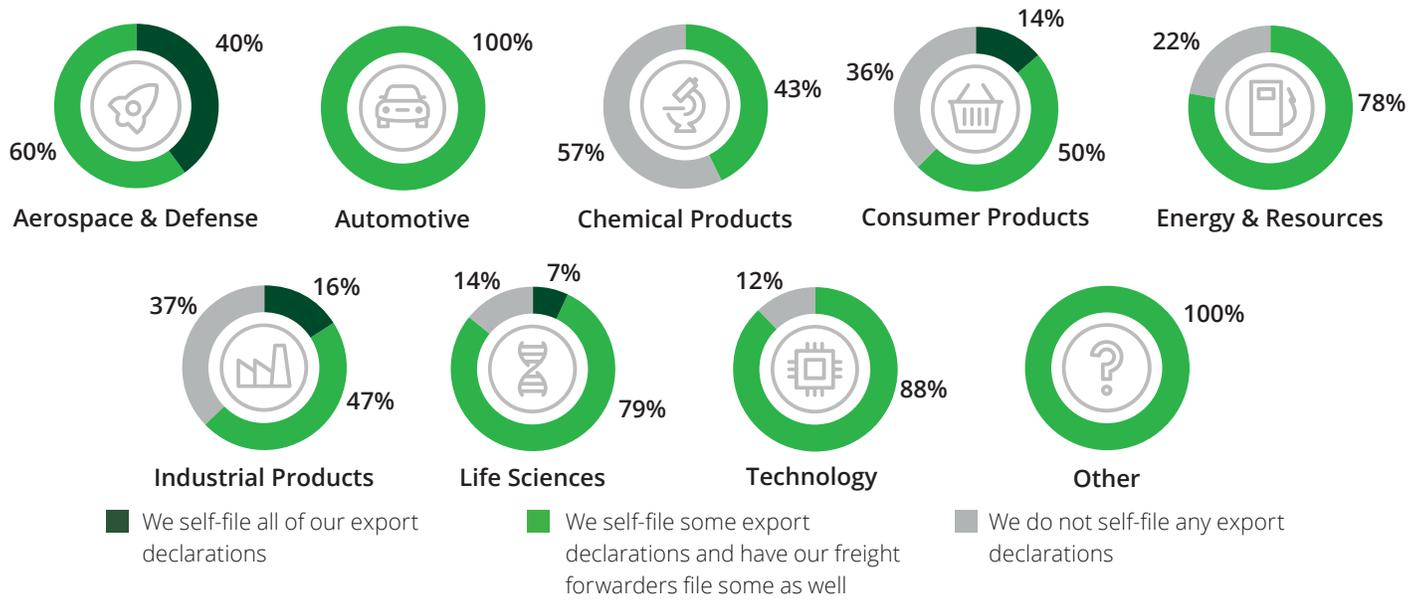


**Figure 32.** Export self-filing activities by number of FTEs globally



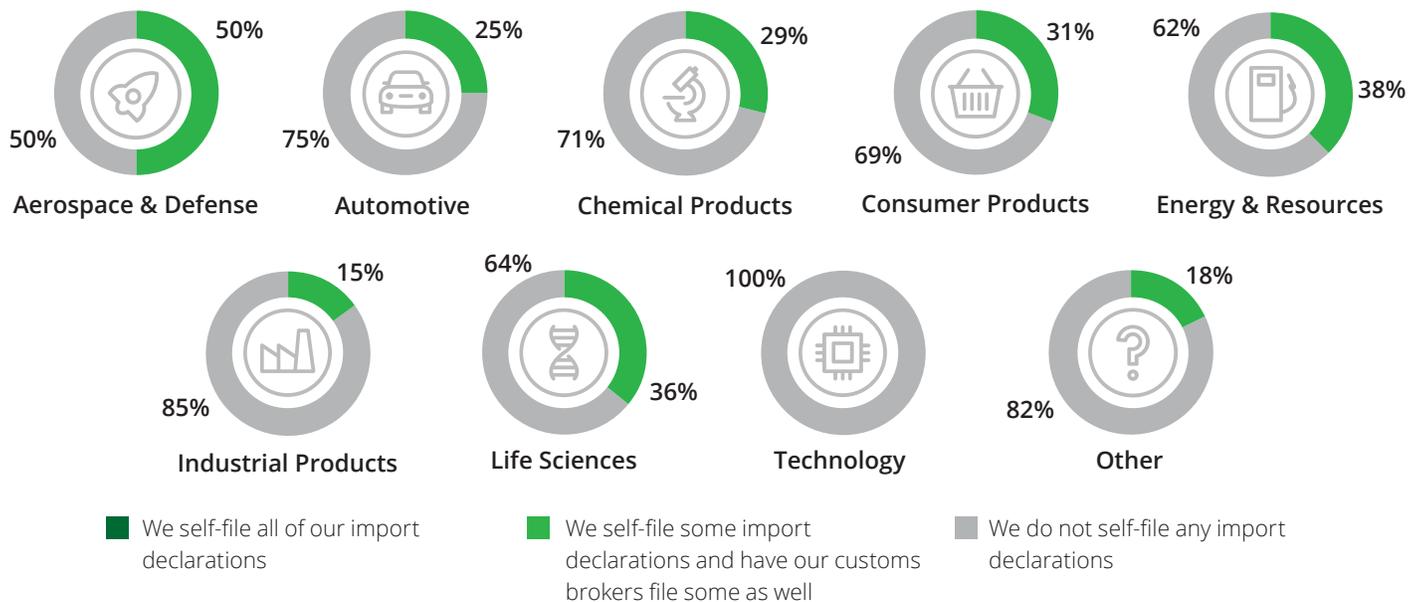
When considered by industry, companies appear more likely to self-file export declarations when export compliance regulations are more stringent and complex. For example, 100% of respondents from the automotive industry reported that they both self-file and use third parties to file export declarations. Aerospace and Defense companies are the most likely to self-file all declarations, while Chemical Products companies are the least likely to self-file any declarations (Figure 33).

**Figure 33.** Self-file by industry: exports



With respect to imports, no respondents indicated that they self-filed all import declarations. Aerospace and Defense companies are the most likely to self-file import declarations, while importers in the Technology industry are the least likely to self-file any declarations (Figure 34).

**Figure 34.** Self-file by industry: imports

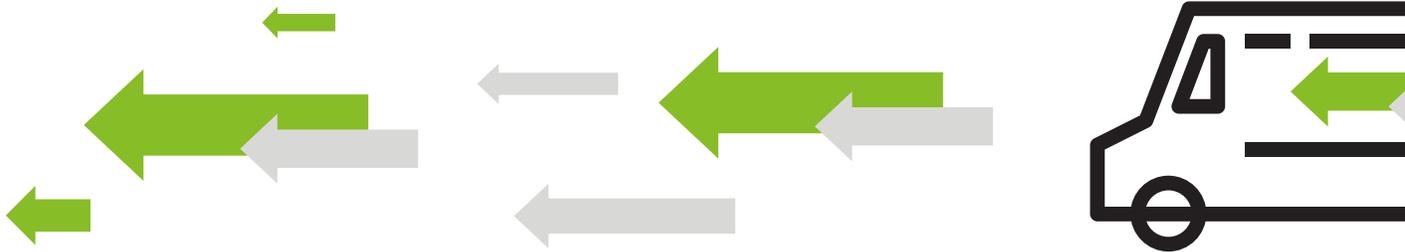
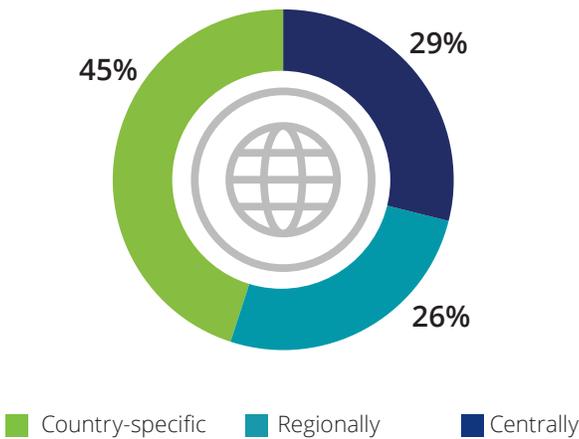


**Finding #10: Broker rationalization can lead to more efficient import compliance operations.**

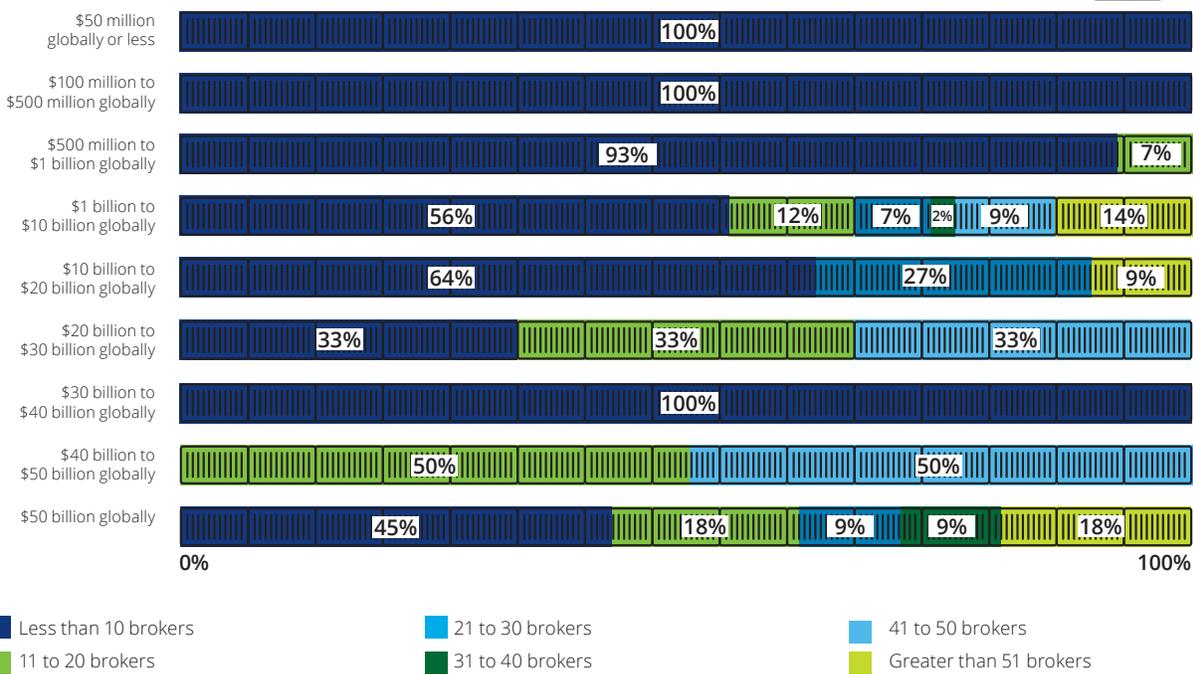
Approaches to broker management varied across companies surveyed. Specifically, survey respondents indicated that 45% of brokers are managed at the country level, 26% are managed regionally, and 29% centrally (Figures 35). Survey results indicated that the majority of companies with global revenues of less than \$20 billion per year had less than 10 brokers, while companies with revenue over \$20 billion generally had anywhere from 11 to 50 brokers (Figure 36).

Workshop participants opined that companies that are able to manage brokers centrally can more efficiently control the number of brokers utilized. Also, there was a general acknowledgement that having too many brokers can increase risk by making it harder to conduct effective audits and meet compliance requirements. Rationalizing the broker population could mean fewer relationships to manage, lower costs, and improved compliance compared to country-level broker management.

**Figure 35.** Geographic approaches to broker management



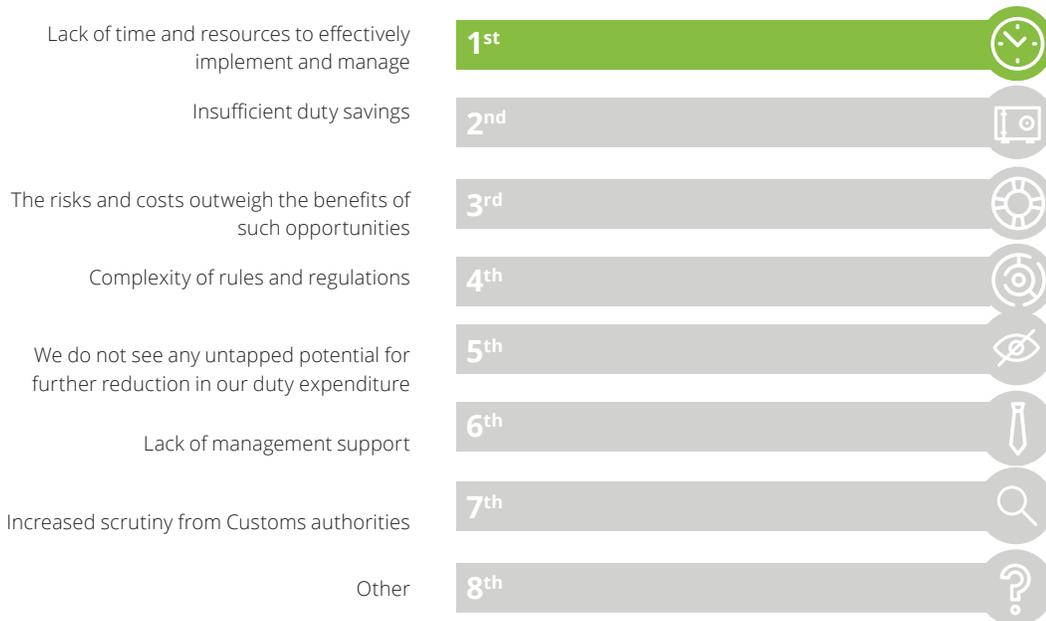
**Figure 36.** Number of brokers by annual company revenue



**Finding #11: Many potential savings remain untapped.**

Finally, survey respondents indicated that the biggest barrier to leveraging untapped savings is the lack of time and resources to effectively pursue and manage such savings opportunities (Figure 37).

**Figure 37.** Top challenges for leveraging untapped duty savings



**Summary observations on potential duty-savings and cost-cutting opportunities**

While many opportunities for cost savings may exist, seizing upon these opportunities requires personnel resources to drive the set-up and management efforts, which is often defeated by time and resource constraints.



# Appendices

## Background on Deloitte's Customs and Global Trade team

Deloitte has broad-based experience supporting companies in the development, maintenance, and growth of their global trade compliance programs. With more than 550 Customs and Global Trade (CGT) professionals located in over 100 countries worldwide, Deloitte's global CGT professionals provide our clients with local country insight and attention where they operate. Our global team works together seamlessly to provide strategic, cost-effective, end-to-end global trade services to clients throughout the world.

Our customs and global trade specialists include lawyers, accountants, auditors, customs brokers, export control and compliance specialists, economists, former government officials, and industry specialists, who collectively bring a practical and unique mix of both technical and commercial know-how to our service offerings. We understand complex import and export regulations, effective internal controls, and trade automation. Additionally, we know how to integrate the three to help our clients enhance their existing global trade management programs and become leaders in their industry. >

**Benchmarking survey background**

The 51-question survey focused on how companies of various sizes and in various industries manage their import and export compliance requirements and duty-savings considerations. The survey covered several frequently asked questions, such as headcount, structure of the trade compliance organization both locally and globally, common obstacles to achieving a broad-based trade compliance management program, and management of cost-saving opportunities across various industries. Survey data was complemented with qualitative discussion offered by importers and exporters operating within various industries.

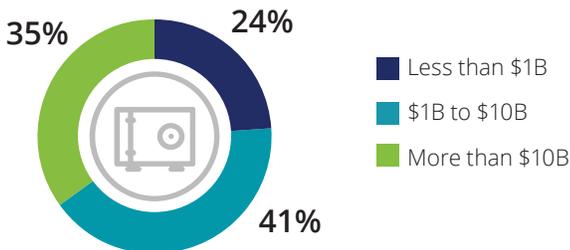
The survey results are based on the responses from 121 global trade professionals, most of whom hold a management position within their company (Figure 38).

**Figure 38.** Respondents' position in company



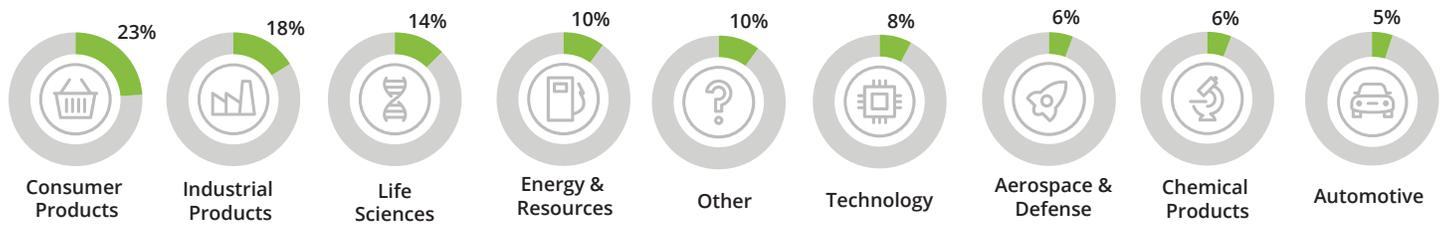
Survey respondents were all active in international trade compliance, represented a variety of backgrounds, and were employed by companies of all sizes. 24% of companies had annual revenues of less than \$1 billion, with an almost equal share of companies with an annual revenues exceeding \$10 billion (Figure 39).

**Figure 39.** Company size

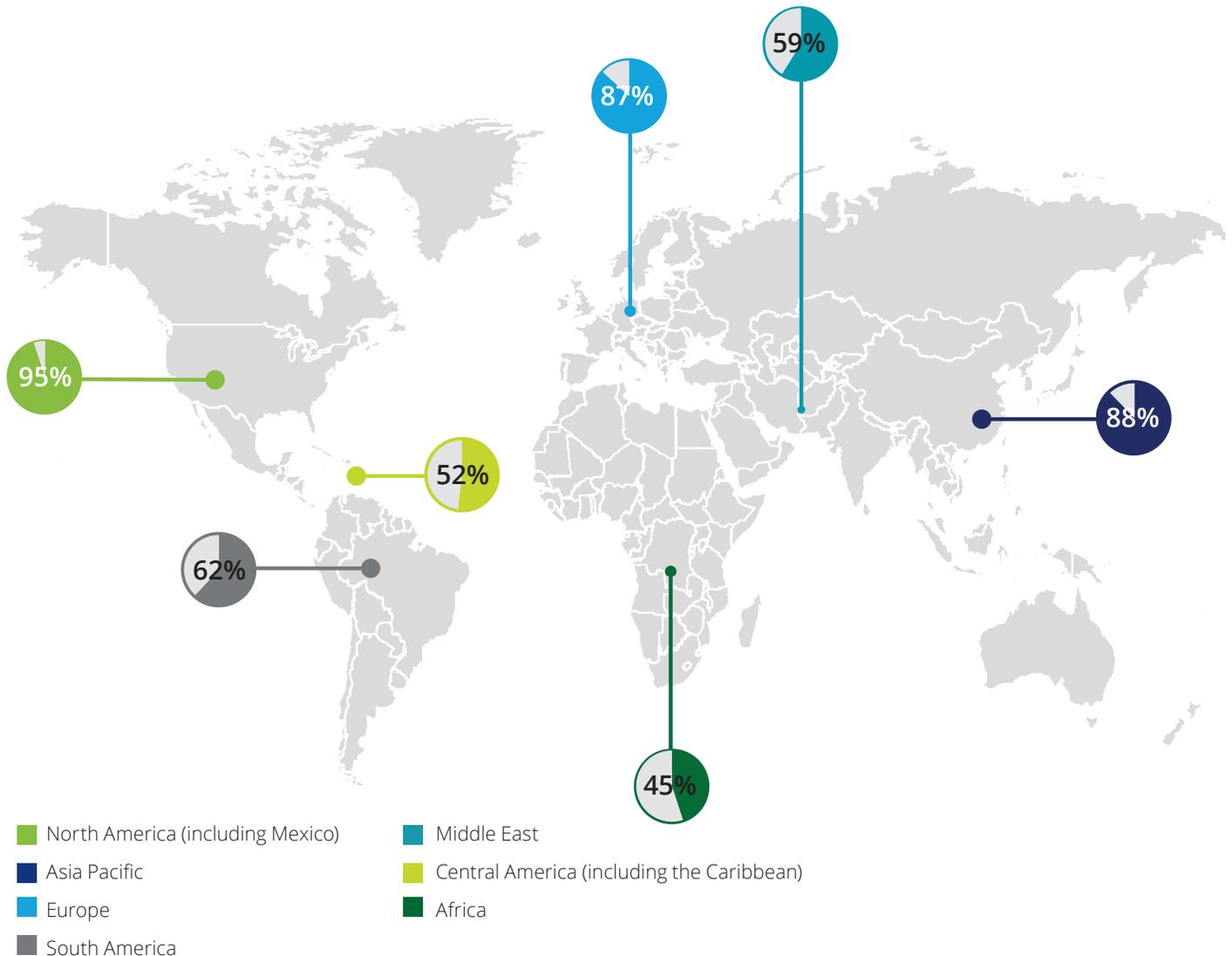


The respondents represented companies from many different industries (Figure 40). Consumer Products led with 23%, followed by Industrial Products (18%), Life Sciences (14%), and Energy and Resources (10%). The majority of respondents' companies imported and exported goods across all global regions (Figure 41).

**Figure 40.** Industries represented in the survey



**Figure 41.** Regions where companies import and export goods (respondents could choose more than one region)







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