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Customs & Global Trade
Strategy — Automation —
Export Controls — Compliance
Companies engaged in global trade face a maze of complex import, export, and border security regulations. These must be carefully navigated to maintain compliance and pursue the benefits of cost-savings opportunities.

An importer or exporter can address risks while managing operational and resource efficiencies by developing standardized trade processes and automating trade compliance. Moreover, process standardization and automation can provide a stronger foundation to achieve potential benefits from special trade programs available around the globe. This may not be so easy, though, when:

- The ever-growing complexity of each country’s import and export rules, trade preference agreements, and audit initiatives make import and export compliance increasingly burdensome.

- The global focus on national border security issues and trade security programs require greater awareness of compliance obligations and planning opportunities.

- To remain competitive in today’s global market, companies need to make their supply chain procedures, especially cross-border transactions, as cost-effective as possible while limiting inventory build-up.

- The demands for internal controls, risk management, and overall competitiveness mandate that companies leverage their financial, accounting, and business systems more effectively. In this way, they can have access to the data necessary to properly manage and plan for customs duties, manage export control licenses, screen transactions, and report international trade data in an efficient and compliant manner. Companies need special trade experience to help them select, implement, and customize effective trade automation solutions.

The efficient integration of import and export processes into overall business goals, tax planning, and supply chain management is crucial to a multinational company’s success today. Clearly, customs duty savings have a direct impact on a company’s bottom line. But, high-volume global traders wishing to achieve such savings face critical issues, such as:

- Shortcomings in an organization’s international trade planning, internal controls and compliance processes may cause the business to overpay duties, overlook compliance issues, and incur penalties and unnecessary costs.

- Changes in supply chain, sourcing, and the structuring of transactions may impact a company’s customs duty position — significantly and negatively. Yet, individuals in functions outside the customs function often make decisions without taking these changes into consideration. Building compliance and planning into existing business processes and systems helps to determine cross-functional communication and cooperation.

If your company faces these and other import and export challenges, Deloitte’s Customs & Global Trade team can help.

Management of “above the line” taxes, such as customs duties, can help you address your bottom line.
We can help you navigate the complex maze of import and export rules, manage compliance risks, automate global trade processes, and pursue duty savings opportunities associated with the production, import, and export of goods around the world.

We are part of the Deloitte Touche Tohmatsu Limited global network of member firms with more than 500 Customs & Global Trade specialists in over 100 countries. These professionals include lawyers, accountants, customs brokers, economists, certified export specialists, auditors, former government employees, and industry specialists.

With our diverse private and public sector backgrounds, we understand the operational constraints and requirements of global trade. We can support your company through the development of relevant processes and explore practical business solutions no matter where you do business.

Moreover, because of the breadth of our professional services, we can be a single, coordinated provider to assist your company with multidisciplinary, integrated services ranging from developing overall global trade management strategies to identifying specific automated trade solutions. Ours is one of the few firms that can provide integration of customs and trade management services along with our specialization in international tax, transfer pricing, supply chain management, business and systems consulting, internal audit, tax compliance risk management, and global trade management automation.

Our services include:

Analyses, assessments and reviews:
- Import and export compliance reviews and risk assessments.
- Business process and cost savings opportunity analysis.
- Trade security program assessments and implementations.
- Due diligence relating to customs and trade risk and potential opportunities.
- Tariff and export classification reviews and tariff engineering.
- Related party customs valuation analyses and documentation.
- Preparation for U.S. Customs & Border Protection (CBP) focused assessments and regulatory audits, as well as assistance with membership in CBP’s voluntary programs, such as Importer Self-Assessment, Reconciliation, and the Customs-Trade Partnership Against Terrorism.

Planning and compliance assistance:
- Exploration of automated import and export solutions.
- Supply chain efficiency planning, including trade and security.
- Customs valuation planning, including first sale for export planning and the analysis of transfer pricing policies to work towards compliance with customs valuation requirements.
- Duty-reduction planning, such as foreign trade zones, bonded warehouses, free trade programs, duty drawback, and preferential trade agreements.
- Process improvement planning and implementation assistance.
- Customs audit assistance and representation before global customs and trade authorities around the world.
The Deloitte Tax difference
Learn why so many multinational companies trust Deloitte Tax to help them achieve more efficient global trade management and benefit from opportunities for cost savings. We offer:

- Tailored customs and international trade strategies and implementation.
- Access to a network of more than 500 customs and international trade specialists from Deloitte Touche Tohmatsu Limited member firms in over 100 countries.
- Proprietary automated applications.
- Multidisciplinary approach to global trade that includes not only customs and export consulting, but also international tax, Value Added Tax, logistics, transfer pricing, and supply chain consulting.

In an increasingly global business environment with increasingly complex businesses and operating models, tax and trade executives need to transform and enhance their tax and trade organizations and capabilities. Deloitte Tax helps clients create such an impact to their organizations by combining technology and technical resources to uncover insights and smarter solutions for navigating an increasingly complex global environment.

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