

Customs and global trade advisory services in the Middle East

Introduction and challenges in the Middle East

Organizations in the Middle East (ME) engaged in global trade face a maze of complex import, export, and border security regulations. Therefore, Customs compliance obligations and trade regulations must be carefully navigated to maintain compliance and pursue the benefits of cost savings opportunities.

The global focus on national border security issues and trade security programs also requires awareness of compliance obligations and planning opportunities. Other factors that may impact the company's customs duty position significantly and negatively are the changes in supply chain, sourcing, and the structuring of transactions. Moreover, the demands for internal controls, risk management, and overall competitiveness mandate that companies leverage their financial, accounting, and business systems more effectively.

In this document, we provide an overview of how can Deloitte assist businesses in reaching the right positioning when it comes to Customs and global trade advisory in the Middle East through a range of services and a highly skilled team of indirect tax experts.

How can we assist businesses in meeting their objectives?

- Global Trade Advisory (GTA) - Customs **business impact assessment**, necessary to deal with customs development – e.g. the impact of the Kingdom of Saudi Arabia (KSA) duty rate rise on your business.
- **Import and export** compliance reviews and risk assessments.
- Customs driven business process and **cost-savings** opportunity analyses.
- **Trade security program assessments** like Authorized Economic Operator (AEO) and implementations. This covers, assessing the businesses systems and processes to check whether it can be AEO certified and also assist clients with enrolling for the applicable AEO (or applicable trade security) program.
- **Due diligence** relating to Customs and trade risk and potential opportunities.
- **Tariff and export classification reviews** and tariff engineering. Review technical specifications of goods to determine country Harmonized Tariff Schedule (HTS) and Export Control Number classifications. Our classification services use our proprietary robotics and artificial intelligence tool.
- Customs valuation advisory services, including interaction between **transfer pricing** and **Customs valuation**. Related party Customs valuation analyses and documentation.
- **Effectiveness and efficiency review** of the Customs function, through an assessment of people, processes, and technology.
- **COVID-19 response** - recovery assessment, whether appropriate relief measures have been implemented.
- **Trade data analytics** improving global visibility and management. Our global trade **tax technology offerings** include a range of technology tools like Global Trade Radar, AEO Scan, DESMAT and also bespoke technology based solutions for clients.



**This is not an exhaustive list of services that Deloitte ME provides.*

Our Customs and GTA team



➔ We are a global network of member firms with more than 500 GTA specialists in over 100 countries. These professionals include lawyers, accountants, customs brokers, economists, certified export specialists, auditors, former governments employees, and industry specialists. With our diverse private and public sector backgrounds, we understand the operational constraints and requirements of global trade.



➔ Deloitte's Customs and global trade specialists in the ME can help businesses establish an international and local business strategy designed to manage costs and global trade regulatory requirements while leveraging innovative technology solutions.



➔ Deloitte's ME Customs and Global Trade team take a practical and efficient approach to trade compliance, helping businesses to develop programmes that drive efficiency, cost reduction and improved risk management.

Contacts

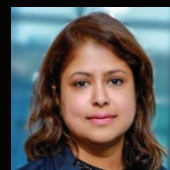
For further information about Deloitte's ME Customs and global trade advisory services, please contact a member of our team.



Fernand Rutten
Middle East Customs and
Global Trade Advisory Leader
Partner
frutten@deloitte.com



Mourad Chatar
Middle East Transfer Pricing and
Customs and Global Trade Advisory
Director
mchatar@deloitte.com



Reshma Sharma
Customs and Global
Trade Advisory
Senior Manager
resharma@deloitte.com

This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication.

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories, serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 300,000 people make an impact that matters at www.deloitte.com.

Deloitte & Touche (M.E.) (DME) would be pleased to advise readers on how to apply the principles set out in this publication to their specific circumstances. Deloitte & Touche (M.E.) accepts no duty of care or liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

DME is a licensed member firm of Deloitte Touche Tohmatsu Limited (DTTL) and is a leading professional services firm established in the Middle East region with uninterrupted presence since 1926. DME's presence in the Middle East region is established through its affiliated independent legal entities, which are licensed to operate and to provide services under the applicable laws and regulations of the relevant country. DME's affiliates and related entities cannot oblige each other and/or DME, and when providing services, each affiliate and related entity engages directly and independently with its own clients and shall only be liable for its own acts or omissions and not those of any other affiliate.

DME provides audit and assurance, consulting, financial advisory, risk advisory and tax, services through 26 offices in 14 countries with more than 4000 partners, directors and staff. It has also received numerous awards in the last few years which include, Middle East Best Continuity and Resilience provider (2016), World Tax Awards (2017), Best Advisory and Consultancy Firm (2016), the Middle East Training & Development Excellence Award by the Institute of Chartered Accountants in England and Wales (ICAEW), as well as the best CSR integrated organization.