

Customs and Global Trade Advisory services in the Middle East

Introduction and challenges in the Middle East

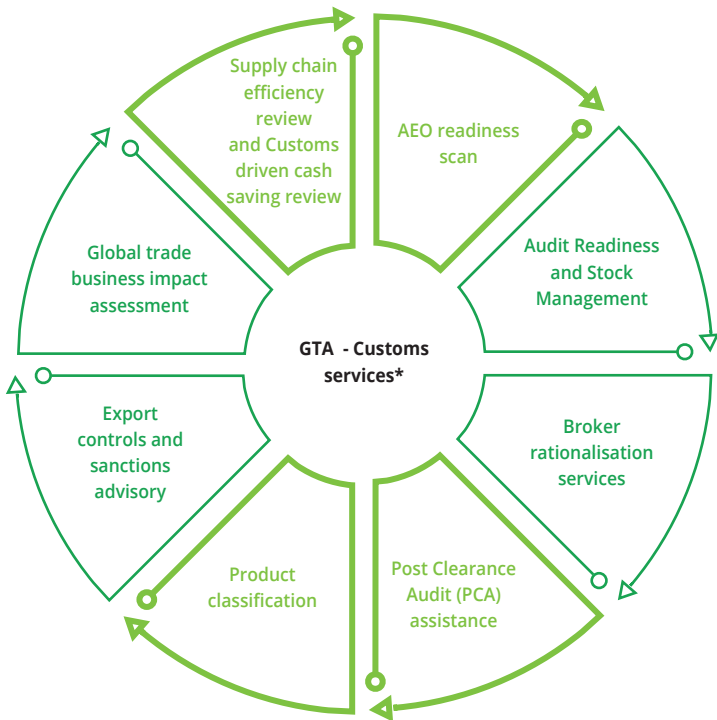
Organizations in the Middle East (ME) engaged in global trade face a maze of complex import, export, and border security regulations. Therefore, Customs compliance obligations and trade regulations must be carefully navigated to maintain compliance and pursue the benefits of cost savings opportunities.

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 (GTA) in the Middle East through a range of services and a highly skilled team of indirect tax experts.

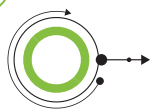
How can we assist businesses in meeting their objectives?

- ▶ Global Trade Advisory - Customs **business impact assessment**, necessary to deal with Customs development – e.g. Impact of the KSA duty rate rise, new compliance process for consumable goods in Dubai free zones, or even latest development in Qatar free zones, etc.
- ▶ **Import and export** compliance reviews and risk assessments.
- ▶ Customs driven business process and **cost-savings** opportunity analyses.
- ▶ **Trade security program assessments** like Authorised 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 and also bespoke technology based solutions for clients.
- ▶ We advise on non-fiscal trade regulatory matters - including **export controls and sanctions** related advisory. We work closely with our global network to leverage efficiencies in trade regulatory advisory for global supply chains.
- ▶ Global Trade control **compliance services** - including Restricted Party Screening services. We also assist on GCC wide Customs compliance matter like setting up importer code and import permits/approvals.



**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 government 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 programs that drive efficiency, cost reduction and improved risk management.

Contacts

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



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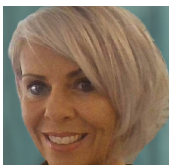
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“ We are a GCC wide team and also provide coverage for Levantine and North African and wider Africa markets leveraging on the local Deloitte footprint in these markets combined with DME's customs risk oversight. ”

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