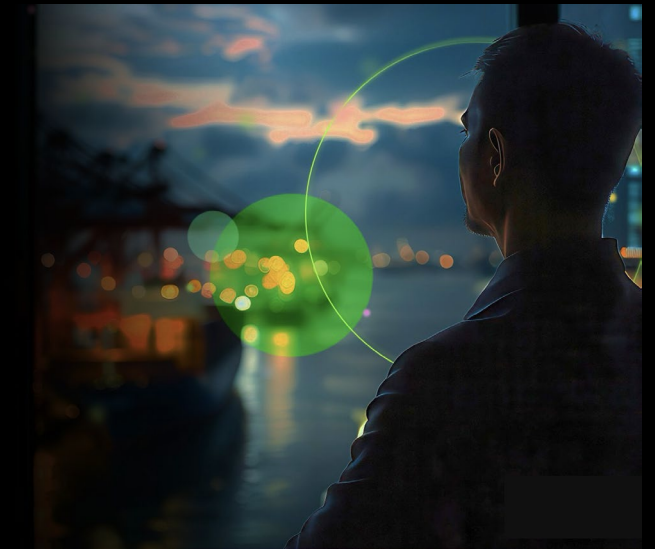




Deloitte Audit & Assurance Navigating tariffs and preparing for the future of business

Tariffs may impact trade dynamics—and potentially reshape business models. Our audit & assurance professionals take an integrated approach that leverages our industry insight, strategic foresight, and leading-edge technology, to advise on your organization’s journey from ambiguity to confidence.



Our audit & assurance services can provide advice as your organization addresses challenges.

Risk, controls and accounting challenges:

- Controls documentation and evidence
- IEEPA tariff refund recognition and inventory valuation
- Forecasting, including intangible assets and long-lived asset impairment triggers
- Deficiency remediation
- Fragmented, decentralized, complicated processes for identifying, tracking, and recording tariffs

How Deloitte can serve:

Provide **Accounting & Reporting services** related to accounting, reporting, calculation, analyses, impairments, inventory costing, and restructuring related to tariffs.

Provide **Business Controls Advisory services** to help remediate deficiencies, strengthen control frameworks, and to reduce compliance costs related to tariffs.

Regulatory and supply chain issues:

- Inquiries or audits from regulators, such as U.S. Customs and Border Protection (CBP) auditing compliance, valuation, and cost recovery of tariffs. Receipt of a CBP Form 28 (request for information) regarding 301/232/122 tariffs
- Customers and vendors requesting information related to tariffs, including associated costs and downstream/upstream impacts
- Traceability
- Greater need for clarity regarding materials impacted by tariffs and their sources

How Deloitte can serve:

Provide **Business Controls Advisory services** to assist with readiness for inquiries or audits or to assist with identifying and providing documentation necessary for responding to inquiries or audits.

Provide **Third Party Assurance services** to help document compliance with requirements being driven by customers and/or regulations that can enhance relationships through greater transparency.

Collaborate with Global Trade Advisory Tax and/or Consulting services to harness Deloitte’s breadth, depth and multidisciplinary model to help clients navigate the complexity of a global economy in a dynamic landscape.

Let's connect

Tariffs Strategic Growth Market Advisors



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