

# Tax and Legal Services

## Customs and International Trade



### ***How customs and trade rules impact your business***

In today's global economy, many companies find themselves performing import and export operations in a variety of legal and regulatory environments around the world. There are multiple ways that customs rules can impact your business:

- The efficiency of customs operations impacts the cost of doing business.
- Quick customs clearance is a key issue for both manufacturers and resellers.
- Non-compliance with customs and trade rules may result in significant fines and penalties, and even the seizure of goods.
- Customs practices may create new opportunities for business.
- Customs authorities are continuously reinterpreting rules.
- A new Customs Code became applicable on 1 June 2012 and this brought an assortment of opportunities and risks.

### ***Our assistance***

Our Customs and International Trade team consists of recognised professionals with comprehensive legal, customs and tax experience.

Our team includes experts on different customs matters, including customs valuation tariff classification, customs procedures, appeals and litigation.

PwC provided advice to the Ukrainian government during the drafting of the modernised Customs Code.

### ***Our products***

#### **1. Customs Review**

International trade operations are frequently subject to a high level of scrutiny. The results of a customs audit may have the following effects:

- increased import duties and taxes
- penalties for violations of customs rules
- revocation of permits issued by the customs authorities, and/or
- cancellation of authorisation for simplified procedures or special status.

The aim of our customs review may be to:

- identify the main risks and mitigate/eliminate them, and/or
- discover opportunities for improving operational efficiency.

We may also assist in the practical implementation of our recommendations.

#### **2. Customs Litigation & Disputes**

While conducting routine cross-border activities, our clients often face the need to resolve disputes with customs and other state authorities.

Customs authorities may challenge:

- Classification - drives a number of import variables, including admissibility, duties owed, and eligibility for special trade regimes
- Customs value - impacts the amount of duties paid
- Applicability of customs procedures or tax privileges..

We may help our clients with dispute resolution through various means:

- analysis of the authorities' requests, audit reports and notification-decisions, and their relevancy to the case
- advice and assistance during negotiations and meetings with the authorities
- drafting objections to audit reports, appeals and responses to the customs authorities of a higher level, and
- litigation (representation in court).

### **3. Customs & International Trade Compliance**

Managing and understanding the compliance requirements of customs and other governmental authorities is a daunting mission for organisations of any size.

PwC's experts may provide you with assistance in the following areas:

- customs advice/opinions on specific issues
- conclusions on customs valuation, classification, procedures, and taxation
- trade compliance - advice and obtaining permits and licences, assistance in importation of the goods.

### **4. Integrated Supply Chain Optimisation**

In today's challenging economic times, supply chains have been redefined and companies must place greater attention on their improvement and optimisation.

Business practices and operational costs may be significantly impacted by modern customs techniques, such as:

- proper implementation of specific customs procedures, such as IPR or temporary admission
- workflow optimisation and customs broker management
- enjoying benefits from duty-free warehousing or electronic declaration.

We have advised both governmental and private institutions in order to:

- identify cost saving opportunities by developing complex solutions for efficient import-export and logistics and restructuring operations
- improve efficiency of customs operations by auditing and re-engineering business processes.

We have broad experience in customs related activities including: developing customs legislation, understanding the relevant requirements, and negotiating with the customs authorities.

We are always ready to help you optimise your business and create the value you are looking for.

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