

# GCC TAX CERTIFICATE COURSE

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The Aurifer GCC Tax Certificate is the first executive education programme on taxation in the region, endorsed by qualified professionals in the field. The programme provides a comprehensive overview of tax systems in the GCC and UAE.



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Course

## GCC Customs

### Course Lecturer

#### **Fernand Rutten**

Fernand is Customs & Global Trade Leader within Deloitte Middle East, with over 32 years of experience in indirect taxes with a strong focus on customs, excises and global trade matters. He was Deloitte's Global Leader for Customs and global trade practice for over 10 years, before moving to Deloitte Middle East in September 2020.

Fernand has previously worked as a customs official with the Dutch customs authorities dealing with several customs & global trade matters, issuing rulings on customs valuation and customs economic procedures before he became a consultant in 1995 and further specialized in a variety of customs, excises & global trade matters, lead and built out a specialized group of experts serving clients in both the public and private sector on business model optimization, automation (customs & excises solutions such as SAP). He also holds a master's degree in law from Leiden University and is a member of the Belgian Institute of Tax Advisors.

### Course Description

Organizations in the Middle East 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 determine the customs duty (fiscal) burden and deal with the many non-fiscal trade matters to maintain compliance as well as pursue benefits of cost savings opportunities.

# GCC Customs

In this session, we will picture what the overall customs and global trade landscape and focus on the main three 'customs master data pillars' of tariff classification, origin and customs valuation and how these concepts can impact the customs (duty) implications in the cross border movements of goods.

Given recent developments, we will also touch upon customs audits, dispute processes and non-fiscal trade control measures in the field of export controls and sanctions.

## 1. Introduction to Customs in the GCC

- GCC customs union
- International principles
- Relation between customs and other taxes (VAT, Excise Tax and Transfer Pricing)
- Legislative framework in the GCC
- Case study

## 2. Harmonized system ("HS")/Tariff Classification

- Classification methods
- Harmonized System
- GCC Tariff code and local differences
- Case study

## 3. Origin

- Preferential origin
- Selection of Free Trade Agreements
- Non-preferential origin
- Antidumping
- Case study

## 4. Customs Valuation

- Valuation methods
- Transaction Value
- Customs valuation determination in related party transactions
- Case study

## 5. Customs audits, dispute processes and Authorized Economic Operator (AEO)

- Voluntary Disclosure
- Customs ruling
- Post Clearance Audit ("PCA")
- Penalty regime
- Authorized Economic Operator
- Case study

## 6. Export controls and sanctions

- UAE export controls regime
- Extraterritorial applicability of US export controls regime
- UAE sanctions regime and Terrorist List
- Case study