



Customs

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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 burden and maintain compliance as well as pursue benefits of cost savings opportunities.

In this session, we will cover the three 'pillars' of tariff classification, origin and customs valuation and how these concepts can impact the customs duty implications in 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
- Anti dumping
- Case study

4. Customs Valuation

- Valuation methods
- Transaction Value

- Customs valuation determination in related party transactions
- Case study

5. Customs audits and dispute processes

- Voluntary Disclosure
- Customs ruling
- Post Clearance Audit ("PCA")
- Penalty regime
- 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