

Rödl & Partner

# Crossing borders

Customs-Check



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„More and more companies are taking advantage of the opportunities offered by international trade. We accompany them as partners with many years of practical experience and advise them on all aspects of foreign trade. So we can overcome every obstacle together.“

Rödl & Partner



# Customs Check

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Companies with operations worldwide have to observe a number of national and international regulations. In the case of import, customs duties increase the price of e.g. raw materials, vendor parts or components and finished products. In export, free trade is to some extent significantly limited by regulations.

In the fast-paced daily business routine, the complexity of regulations and issues often poses various risks, such as excessive payment of duties, violations of statutory export controls. In most cases, they are detected only as part of subsequent audits by customs or other authorities.

Companies, management and other responsible persons are, therefore, exposed to repercussions, such as high subsequent tax payments – even for minor violations, initiation of administrative fine and criminal proceedings as well as withdrawal of procedural simplifications that could significantly slow down the international movement of goods.

The risk can only be countered by effective risk management within the company. To this end, it is necessary to implement appropriate processes and to monitor and improve them on an ongoing basis.

Use the customs check offered by Rödl & Partner as a component of your risk management system: Improve your overview of the company and benefit from optimisation possibilities for your financial advantage.

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## What companies may benefit from a customs check?

The customs check offers benefits especially to those companies which

- do not have in place any customs-related risk management system (yet)
- must document many international and complex issues
- comply with the requirements of customs and foreign trade law.
- import / export various products or goods to / from various countries
- would like to minimise unnecessary risks
- would like to restructure their processes and organise them in a more efficient manner
- have already identified irregularities in the area of customs duties / export controls, or fear such irregularities
- want to avoid unnecessary customs payments and administrative expenses
- are awaiting subsequent audits by the customs authorities (e.g. customs check or foreign trade audit)
- want to apply for customs duty relief or would like to maintain the already requested relief



Above all, the customs check may also be interesting as a “preliminary check” prior to applying for the status of authorised economic operator (AEO).

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## What are the benefits of a customs check?

- identification of strengths and weaknesses, opportunities and risks in the area of handling customs- and foreign trade-related issues;
- a comprehensive report on the findings of the customs check, which can be used as an internal handbook, or integrated within the company's compliance and / or risk management system;
- assessment of the existing processes and suggestions for their optimisation;
- detection of possible sources of error which may soon lead to repercussions in the mass business;
- identification of customs and foreign trade-related risks prior to an audit by the customs authorities and, thus, the possibility of rectifying those errors in due time;
- avoidance of liquidity shortages resulting from high subsequent payments and fines imposed after audits by the customs authorities;
- reduction of liability risks for shareholders / managing directors / responsible persons;
- analysis of the customs tariff numbers used, optimisation of the classification procedure and maintenance of article master data in the IT system
- strategic analysis of the existing and planned movements of goods in terms of market advantages arising from the application / implementation of a system of preferences;
- verification of the correctness of documentation processes

# How is a customs check performed?

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1. Preliminary discussion, individual identification of risks in the company, limitation of audit areas and focal points, if applicable, and determination of the audit period
2. Preparation of a project plan and schedule
3. Discussions with responsible employees from various departments on how customs and foreign trade-related matters are handled in the company (purchase, sale, finances, customs department, development etc.)
4. Examination of relevant structures and processes, site inspection, if necessary, scrutiny of vouchers performed on a test basis and computer-assisted analysis of data for errors and misstatements, for identifying areas for improvement and cost-savings potential
5. Transparent presentation of the most important findings in a management letter
6. Detailed description of the results of all audit activities and suggestions for optimisation in form of a report
7. Upon prior arrangement, if required: workshop for all company employees responsible for customs- and foreign trade-related issues aimed at presenting the results



Individual adjustment of the customs check to the circumstances and needs of your company is a matter of course to us. It is possible to define various areas of focus or to select only individual areas such as export controls, calculation of preferences, import customs clearance or classification.

# Contact

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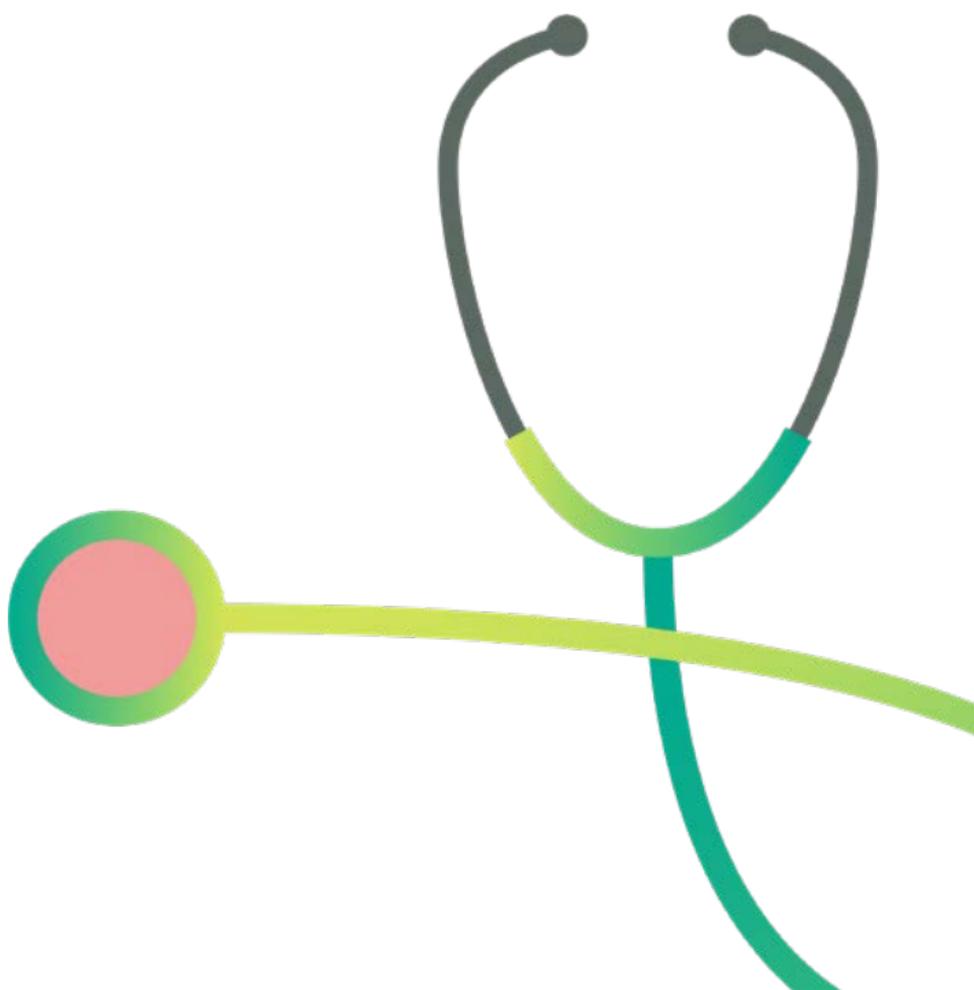


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As attorneys, tax advisers, management and IT consultants and auditors, we are present with 106 own offices in 48 countries. Worldwide, our clients trust our 5,130 colleagues.

At our office in Stuttgart, our team of experts will advise you on foreign trade issues and develop strategic and practical solutions in the areas of customs and customs procedures, value added tax, export controls and international trade.

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