



# Trade & Customs Services

KPMG's extensive Trade & Customs experience, which includes a network of over 400 professionals in 80 countries, can help companies identify cost-savings opportunities around the world and manage compliance risks associated with supply chains and global trade operations.

Our team offers a full range of Trade & Customs services, including advice on compliance with the World Trade Organization ("WTO") rules, Free-Trade Agreements ("FTA"), and dispute resolution.

## **We work with clients to deliver value and efficiency for their business:**

- Establishing and maintaining efficient cross-border operations; keeping costs down to maintain strategic advantage
- Ensuring compliance with local laws and regulations associated with cross-border trade
- Customizing trade processes and controls to a business unit, company, or industry
- Mitigating risks related to conducting cross-border businesses

## Our services

### **Business establishment**

- Provide advice on import and export license requirements and registration assistance
- Customs advisory and planning for companies' business and transactions
- Assist in identifying and applying for tax incentives, e.g. bonded warehouse, free zones, FTA, Board of Investment (BOI), duty drawback, duty refund for re-export
- Provide advice on customs compliance and risk management

### **Import/export compliance**

- Provide advice and assistance on import/export formalities, including the review of customs formality processes to identify customs risks
- Assist in the classification and the review of tariff codes and application of advance tariff rulings
- Provide advice on customs valuation, including duty implications of royalty payments and cross-border transactions, especially between related parties
- Assist in classifying Dual-Use Items and provide compliance guidelines for relevant rules and regulations
- Identify import license requirements and assist with the license application and compliance of restricted goods requirements





## BOI compliance

- Review BOI compliance relating to imported raw materials and machinery under BOI privileges
- Provide advice on inventory control process under BOI and other customs incentive schemes e.g. Free Zone, bonded warehouse
- Conduct health checks to evaluate customs risk and exposure

## FTA

- Provide advice and assistance on FTA regulations and country of origin rules
- Provide customs services in relation to FTA compliance, i.e. identify applicability of exported goods to FTA, advise on FTA requirements and processes, including assistance in obtaining FTA certificates
- Provide advice regarding local content calculation

## Intercompany payments

- Provide advice on customs valuation and identify intercompany payments that may be related to the value of imported goods
- Identify possible customs risks from transfer pricing adjustments
- Provide advice on compliance and customs risk management

## Customs health check

- Conduct health checks to review customs compliance
- Identify import and export transaction risks, including customs valuation, customs formality procedures, tariff classification, computation of import duties, and reconciliation of payments made or received for import or export products
- Highlight exposures, recommend areas of improvement and prepare customized compliance guidelines

## Dispute resolution

- Assist in dealing with disputes between relevant parties which may occur
- Advise on appropriate actions in dealing with the authorities on specific customs matters
- Advise and assist in reviewing supporting evidence, documentations, and/or justification requirements

## Key contacts

### Malika Bhumivarn

Tax Partner, Trade and Customs Services  
KPMG in Thailand  
E: malika@kpmg.co.th

### Sophon Dulyarassamee

Tax Associate Director, Trade and Customs Services  
KPMG in Thailand  
E: sophon@kpmg.co.th

### KPMG Phoomchai Tax Ltd.

Empire Tower, 49<sup>th</sup> Floor  
1 South Sathorn Road, Yannawa  
Sathorn, Bangkok 10120, Thailand



home.kpmg/th



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LinkedIn: linkedin.com/company/kpmg-thailand

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