

# Best Practices in Managing Customs Compliance

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# Melhores Práticas



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# Melhores Práticas

- Desenvolvimento de Programas de Compliance
  - Enterprise Standard
  - Centro de Excelências Operacionais Globais
- Monitoramento de Risco
  - CSAT – ferramenta de auto avaliação de riscos
- Gerenciamento da Operação
  - CPAT – feramenta de auditora e métricas
  - Despachante Aduaneiro



# Desenvolvimento de Programas

## Enterprise Standards

- Padrões relacionados com operações de importação e exportação que devem ser aplicados globalmente:
  - Políticas formalizadas elementos chaves:
- **Valoração**            • **Regimes Especiais**
- **Classificação**        • **Origem**
- **Documentação**      • **Despachantes Aduaneiros**
- Módulo de Comércio Exterior em conformidade e sistema de retenção de documentos integrado ao Business ERP
- Seleção & Supervisão centralizados de Despachantes
- Monitoramento e métricas
- Competência / formação para os envolvidos no processo
- Garantir que informações acuradas sejam declaradas para as autoridades aduaneiras.
- Redução de processos manuais, simplificação.
- Garantir o cumprimento de padrões comuns e mensuráveis no que se referem à área de Comércio Exterior.

## Customs COE – Centros de Excelência Operacional

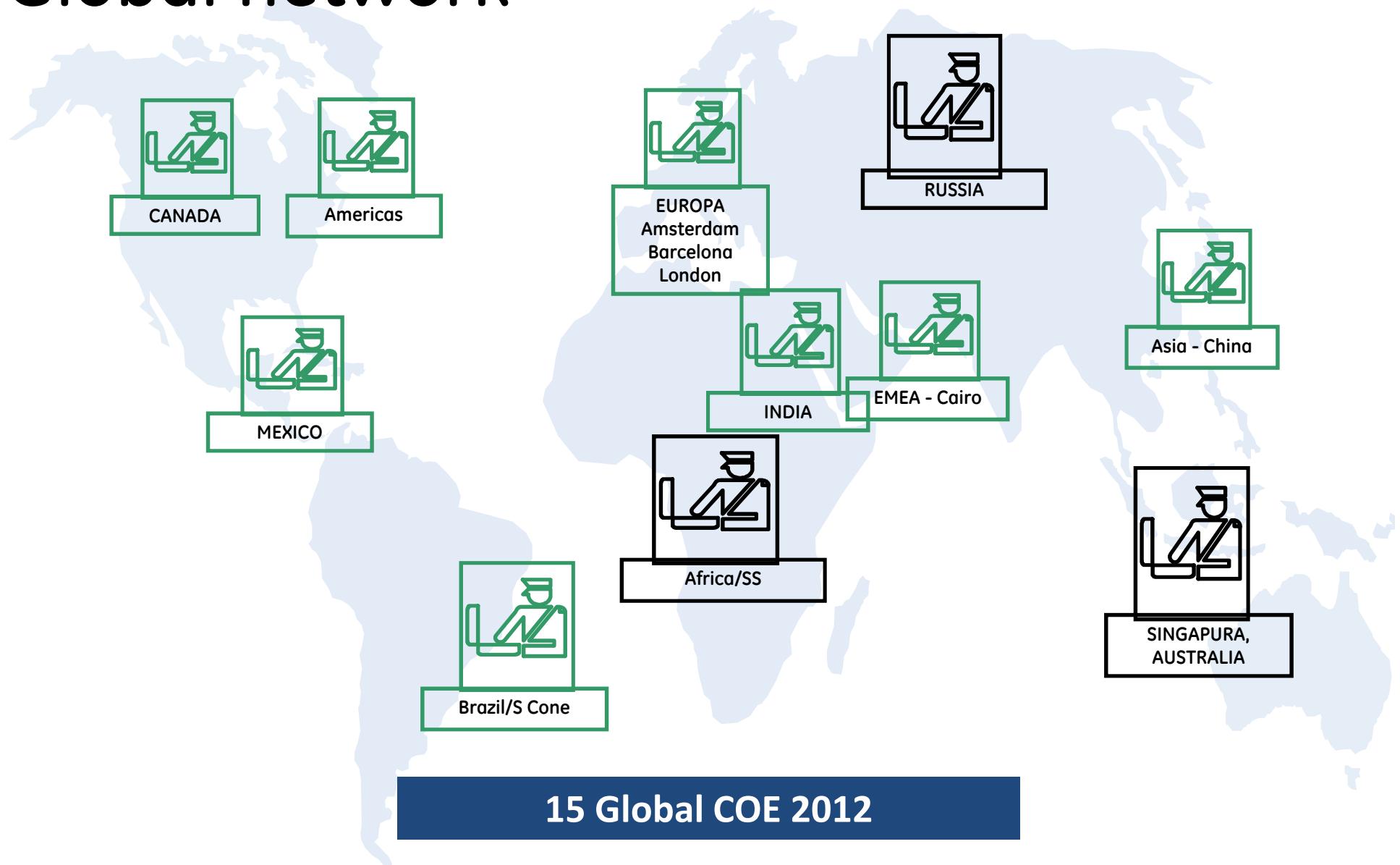
- Criação de COE globais: global network/compartilhamento de experiências e conhecimento
- Foco na centralização de processos, redução de custos e aumento da acuracidade
- Subject Matter Expert
- Treinamentos/Customs Council
- Desenvolvimento de ferramentas de auditoria, métricas e monitoramento de riscos
- Suporte em Projetos Especiais



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# GLOBAL CUSTOMS COE

## Global network



# Monitoramento de Riscos - CSAT

## CUSTOMS SELF-ASSESSMENT TOOL

- Proporcionar uma análise *high-level* da operação de importação – identificar e avaliar riscos e indicar ações corretivas;
- Desmembrar os riscos em *6 categorias*, quais sejam Classificação fiscal, Valoração aduaneira, Gerenciamento do despachante, País de origem/certificados, Controles de exportação (export control) e Regimes Especiais, que serão graduados em **vermelho**, **amarelo** ou **verde**.
- Destacar as áreas de riscos e gerar relatórios com ações corretivas detalhadas, identificar necessidades de uma auditoria mais específica - *in-depth review*.



# Support Central Site – web based tool



GE Customs COE  
South America - Brazil & Southern Cone



Welcome

- [Customs News](#)
- [Legislation](#)
- [Tools and Document Library](#)
- [Forms](#)
- [Related \(Industry\) Links](#)
- [Ask An Expert](#)
- [Expert Cases](#)
- [Facilitators](#)

**Tools and Document Library**

**Compliance Self Assessment Tool**

Compliance Self Assessment Tool (CSAT) Instruction Manual  
[Compliance Self Assessment Tool \(CSAT\)](#)

**Library**

[South America - Brazil & Northern Cone Document Library](#)

# CSAT

SupportCentral Workflow Form

Save      Submit      Print      Help

Quickscan workflow

Community	Customs COE Europe
Requestor (To log the Request on behalf of somebody else, click on + icon or "Change Requestor")	<input type="text" value="John Christopoulos"/> <a href="#">+ Change Requestor</a>
Requestor SSO ID	106003531
Requestor Phone	+31 20 6590657
Requestor Business Name	GE Healthcare
Requestor Department Name	GBS - EFS - COE - Customs
Legal Entity Name	General Electric Greece Inc.
Legal Entity ID	322 Liberty Avenue, Athens, Greece
Requestor Location	<a href="#">Joe Boss</a>
Manager Name	
Manager's SSO	106001551

GE Customs COE 



Person responsible for going through Import Questionnaire:\*

Person responsible for going through Export Questionnaire:\*

Person responsible for going through Purchasing Questionnaire:\*

Person responsible for going through Sales Questionnaire:\*

<input type="text"/>	<a href="#">add</a>	<a href="#">delete</a>
<input type="text"/>	<a href="#">add</a>	<a href="#">delete</a>
<input type="text"/>	<a href="#">add</a>	<a href="#">delete</a>
<input type="text"/>	<a href="#">add</a>	<a href="#">delete</a>

# CSAT Audit Reports

- Total # of CSAT Audits in Progress

- 6 High Level Metrics

- Reports

- Global
- Pole
- Business
- Country
- Sub-Business

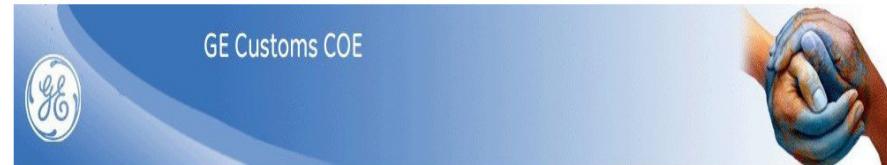
- Individualized Business Reports

- Business
- Country
- Sub-Business

- Automatically Updated

- Controlled Access

**Estes resultados são apenas exemplificativos,  
não representam a realidade.**



Dashboard for Quickscan results								
COE Region ▲	Count of Location	Inbound	Outbound	Classification	Origin	Process	Brokerage	CSAT links
□ Americas	4	28	32	26	26	38	24	CSAT links
□ GE Corporate	1	33	50	31	38	35	53	CSAT links
□ GE Industrial	1	36	38	52	36	43	21	CSAT links
□ BRAZIL	1	36	38	52	36	43	21	CSAT links
□ GE Infrastructure	2	22	20	12	15	36	10	CSAT links
□ ARGENTINA	1	17	23	9	9	36	8	CSAT links
□ VENEZUELA	1	27	17	14	21	37	12	CSAT links
□ Europe	1	74	53	85	77	68	68	CSAT links
□ Middle East & Africa	1	23	62	45	31	43	22	CSAT links
□ ..	0	--	--	--	--	--	--	CSAT links
<b>Total</b>	<b>6</b>	<b>35</b>	<b>40</b>	<b>39</b>	<b>35</b>	<b>44</b>	<b>31</b>	<b>CSAT links</b>



Dashboard for Quickscan results							
Business ▲	Questionnaires	Inbound	Outbound	Classification	Origin	Process	Brokerage
□ GE Advanced Materials	1	23	62	45	31	43	22
□ GE Corporate	1	33	50	31	38	35	53
□ GE Healthcare	1	74	53	85	77	68	68
□ GE Industrial	1	36	38	52	36	43	21
□ GE Infrastructure	2	22	20	12	15	36	10
□ ..	1	--	--	--	--	--	--
<b>Total</b>	<b>7</b>	<b>35</b>	<b>40</b>	<b>39</b>	<b>35</b>	<b>44</b>	<b>31</b>

# Gerenciamento da Operação CUSTOMS PROCESS AUDIT TOOL (CPAT)

- Ferramenta de auditoria dos processos de importação:
  - PRÉ-REGISTRO
  - PÓS REGISTRO
  - FATURA DO DESPACHANTE ADUANEIRO
- Gera relatórios e métricas



# CPAT

This invoice audit is performed on: <sup>*</sup>	<input checked="" type="radio"/> A single broker invoice with its accompanying documentation <input type="radio"/> A monthly (automated)grouped invoice detailing multiple entries, together with all accompanying documentation <input type="radio"/> Canada monthly (automated)grouped invoice detailing multiple entries, together with all accompanying documentation
The vendor information declared on import entry matches to invoice (or vendor list):	<input type="radio"/> Yes <input type="radio"/> No
Defects:	0
Are the number and type of charges in the invoice consistent with the terms of the shipping invoice and/or Sales contract?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> The contract and shipping invoice(s) carry conflicting terms <input type="radio"/> Either VAT or Duty (or both) should have been billed back to shipper <input type="radio"/> All charges should have been billed back to shipper <input type="radio"/> There are other issues with the number/type of charges <input type="radio"/> N/A or not audited
Was the correct amount of VAT/GST/Excise invoiced against the correct Tax-ID?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> No
Was the correct amount of duty/SIMA/Anti-dumping invoiced?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A as duty will be billed back to shipper
Are all 3rd-party charges on the broker invoice backed up by receipts or contracts and properly described?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A as they were billed back to shipper
Are the broker service charges in line with the pricing agreement and the contract?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> No <input type="radio"/> N/A as they were billed back to shipper
Was the broker who performed the entry a GE approved and properly (sub)contracted party?: <sup>*</sup>	<input type="radio"/> Yes <input type="radio"/> No
Date of invoice audit:	<input type="text" value="09/13/2012"/>  <a href="#">Clear</a> Date Format: MM/DD/YYYY
Total Invoice-audit opportunities:	6
Invoice audit DPMO:	

# CPAT

Invoice audit positive yield in %:	<input type="text"/>
<b>Recommendations</b>	
Payment can be authorized?:*	<input type="radio"/> Yes <input checked="" type="radio"/> No
Recommendations to GBS FS:	<div style="border: 1px solid #ccc; height: 200px; width: 100%;"></div> <small>ABC 4000 Characters Left</small>
Included in Management Letter tool?:*	<input type="radio"/> Yes <input checked="" type="radio"/> No
Involve ITC?:*	<input type="radio"/> Yes <input checked="" type="radio"/> No
Tax currency:	<input type="text"/>
Value for Customs in local currency:	<input type="text"/>
Duty spend:	<input type="text"/>
VAT spend:	<input type="text"/>
Other local taxes:	<input type="text"/>
Customs clearance charges:	<input type="text"/>

# CPAT

Non-tax related charges (specify):	<input type="text"/>
Amount:	<input type="text"/>
Date of invoice audit: <sup>*</sup>	09/13/2012 <input type="button" value="..."/>
	Date Format: MM/DD/YYYY
Time spent in broker invoice audit (in minutes total): <sup>*</sup>	<input type="text"/>
Timetracker	
Taxes summary	
Duty summary:	<input type="text"/>
VAT summary:	<input type="text"/>
Other taxes summary:	<input type="text"/>
VFD summary:	<input type="text"/>
(Fields marked as ' <sup>*</sup> ' are mandatory)	

## Comments / Cc Request:

Enter your comment:(max 2000 characters)

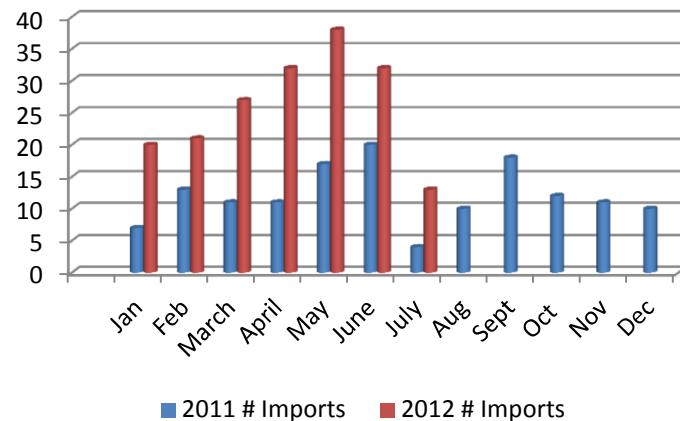
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Latest comment:

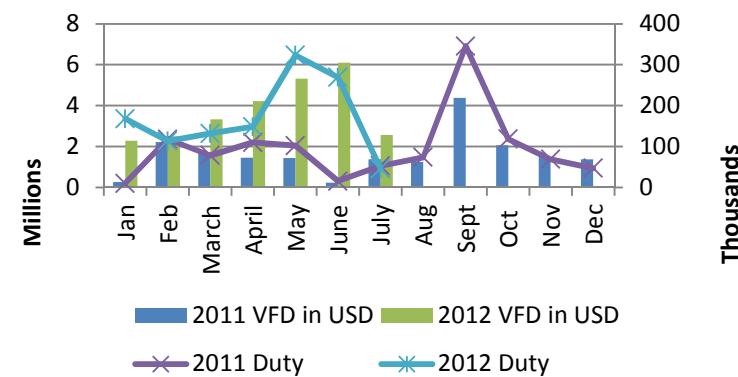
No comments found.  
[\[view all comments\]](#)

# “July 2012” Trade Compliance Metrics

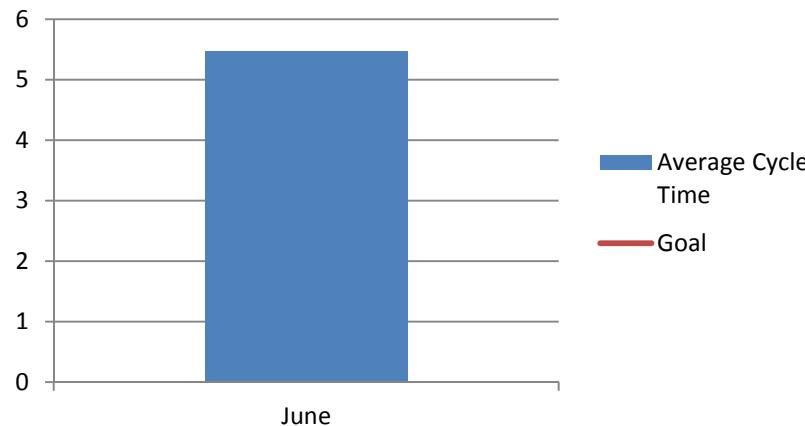
**Entry Volume Trend**



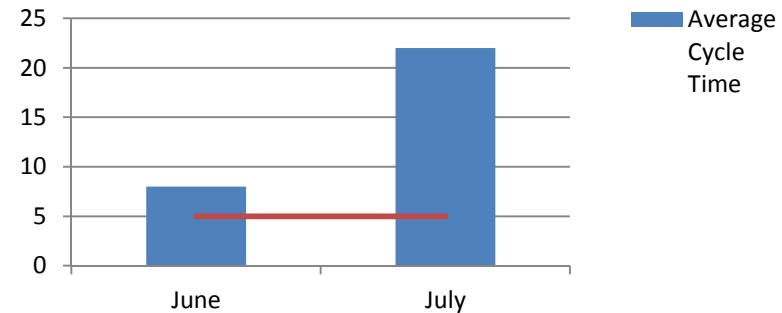
**Entered Value vs Duty (“USD” Values)**



**Cycle Time: Air Shipment Arrival to Clearance**

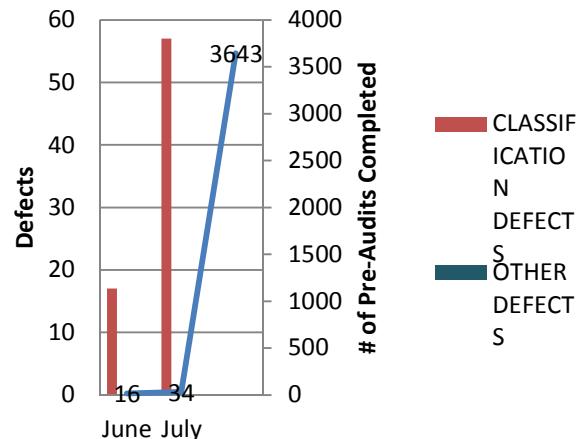


**Cycle Time: Ocean Shipment Arrival to Clearance**

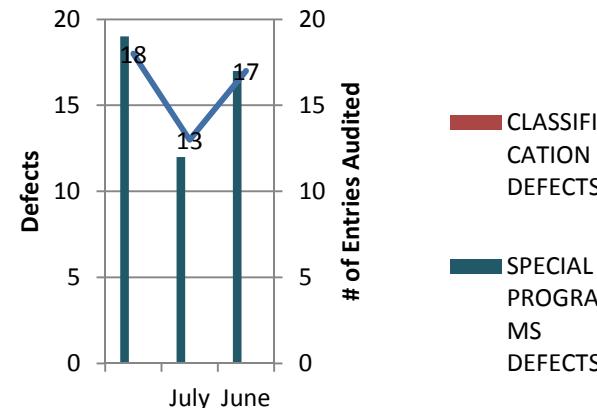


# “July 2012” Trade Compliance Metrics

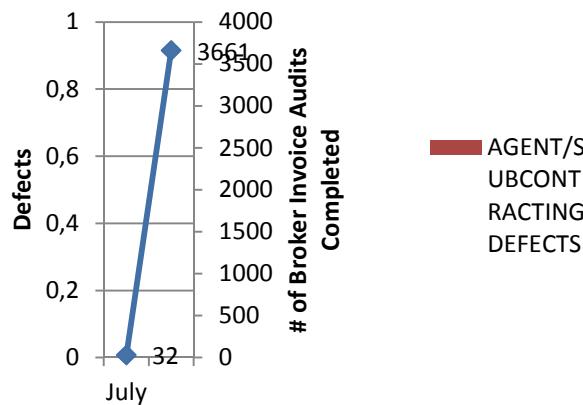
## Pre-Entry Audit Defects



## Post-Entry Audit Defects



## Broker Invoice Audit Defects

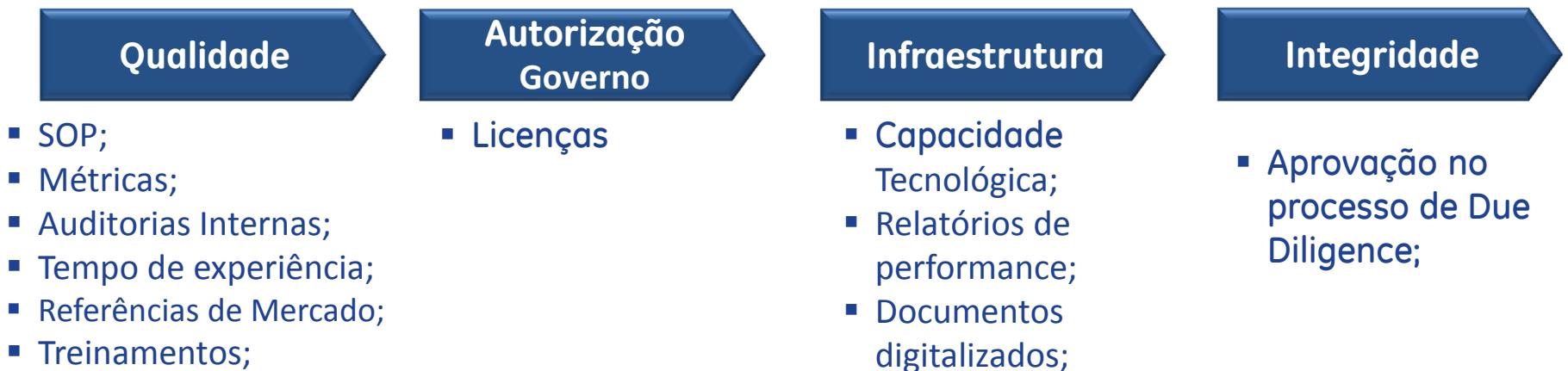


- (Describe the top 3 or 4 issues or take aways from these charts here. Problem, Cause, and Plan for any high bars or consistent errors. What is the problem? What is causing the problem? What is the plan/action that has been/is being taken to eliminate or reduce the problem?)
- Pre-Entry Audit: Weight Discrepancy of air and ocean deliveries
- Post-Entry Audit: Incorrect declaration Case to GEII and Broker (incorrect HTS)
- Broker Invoice Audit: (no issues)

# Gerenciamento da Operação Despachante Aduaneiro

- Padronização na qualificação do despachante;
- Processo de *Due diligence* centralizado – Customs COE;
- Seleção e Contratação centralizada;
- Portal global de despachantes autorizados;
- Padrão para instruções de desembarque -SOP e por processo;
- Supervisão centralizada do desempenho do despachante – Customs COE;
- Medições padronizadas de desempenho do despachante;
- Auditoria de 100% fatura de despachante e procedimentos de pagamento padronizados.

## Critérios de Qualificação do Despachante Aduaneiro



# Despachante Aduaneiro

## Processo de Due Diligence

Recommendation	<i>Business</i>	<ul style="list-style-type: none"><li>• Carta de recomendação contendo um breve descritivo da empresa e a razão pela qual o negócio entende que esta deve participar do processo;</li></ul>
Application Form	<i>Broker</i>	<ul style="list-style-type: none"><li>• O Despachante deverá preencher este formulário para se aplicar ao processo de seleção;</li></ul>
Independent external Report	<i>USA Embassy</i>	<ul style="list-style-type: none"><li>• Emissão do ICP (International Company Profile);</li></ul>
Watch List Screening & Media Search	<i>Sourcing Corporate</i>	<ul style="list-style-type: none"><li>• Verificação do watch list e Media Search;</li></ul>
Red Flag Review	<i>Global Operations</i>	<ul style="list-style-type: none"><li>• Check list a ser completado com qualquer Red Flag ou informações suspeitas levantadas;</li></ul>
Reference Check	<i>Global Operations</i>	<ul style="list-style-type: none"><li>• Verificação de referências com outros clientes e fornecedores da empresa de despachos em análise;</li></ul>
Site Visit & Interview	<i>Global Operations</i>	<ul style="list-style-type: none"><li>• Visitas e entrevistas em todos os escritórios da empresa de despachos em análise;</li></ul>
S&L Acknowledgment	<i>Global Operations</i>	<ul style="list-style-type: none"><li>• Treinamento da política de <i>Improper Payment</i> ;</li></ul>
Due diligence checklist	<i>Global Operations</i>	<ul style="list-style-type: none"><li>• Resumo de todos os passos realizados e informações levantadas;</li></ul>
Internal Review Board	<i>IRB</i>	<ul style="list-style-type: none"><li>• Revisão e aprovação do processo por um conselho interno multifuncional ;</li></ul>