

# TradeWatch

A full-page background image showing a man in a red hard hat, yellow earplugs, and a red safety vest over a blue shirt and jeans. He is holding a tablet and looking upwards. He is standing in front of several stacked shipping containers, some blue and some orange.

## EY Global Trade

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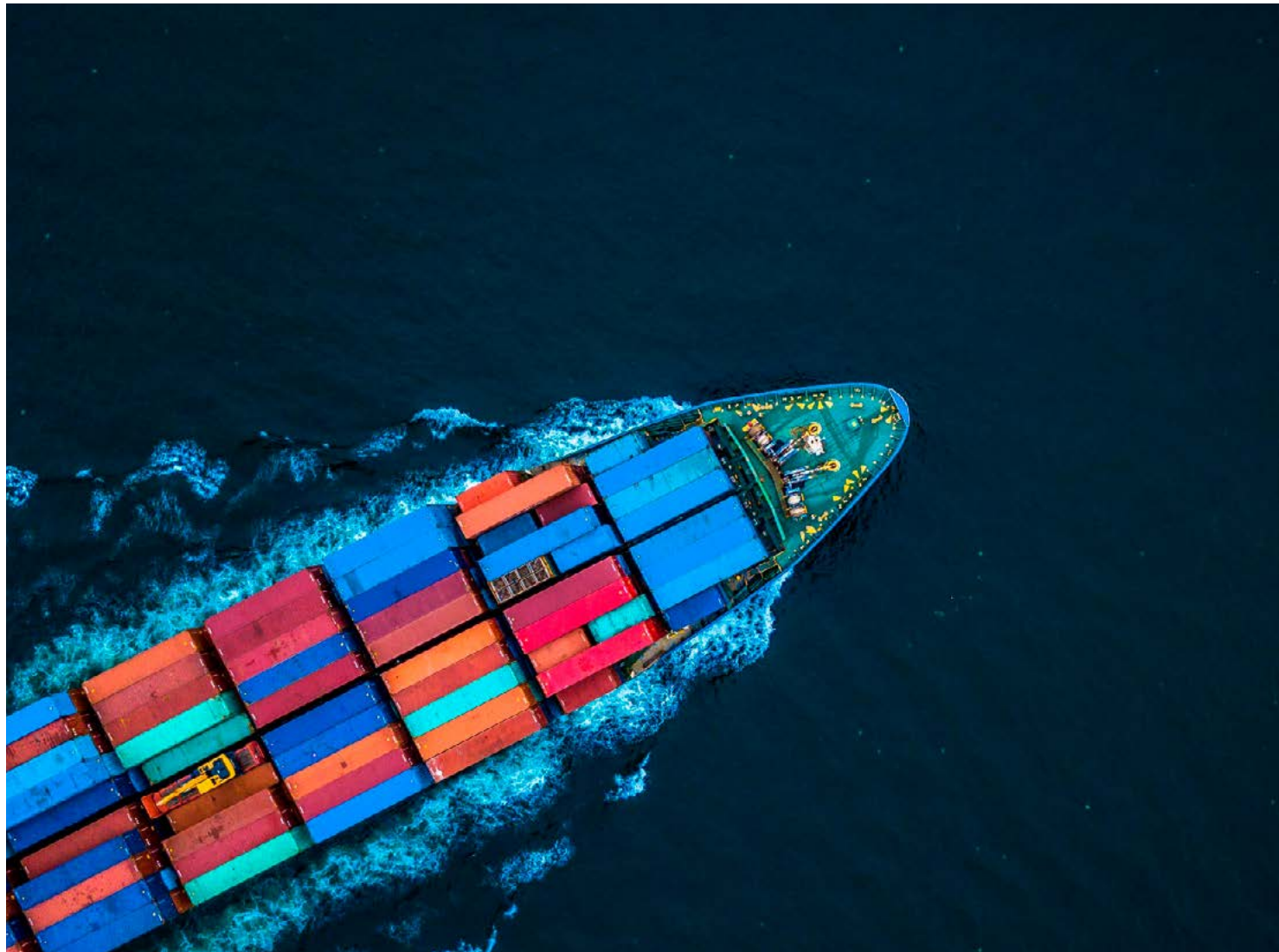
# Refocusing on the global trade functional organization – a global trade perspective



The EY organization dedicated its 2022 EY Global Trade Focus Day to global benchmarking.

For more than two decades EY has assembled key global trade executives from wide-ranging industries to examine leading practices and evolving strategies of global trade functions. Each participant company is an established global trader with import and export operations in multiple jurisdictions and recognized as an industry leader. In a discussion facilitated by EY professionals, executives described how they coped and adapted amid the rapid changes and how they are now focusing on the future of trade. Our *Refocusing on the global trade functional organization – a global trade perspective* report summarizes these discussions and findings.

Read the report on [ey.com](https://www.ey.com) ■





# 'Future-proofing' the customs and trade function

## Why now is a critical time for businesses to care about their trade function

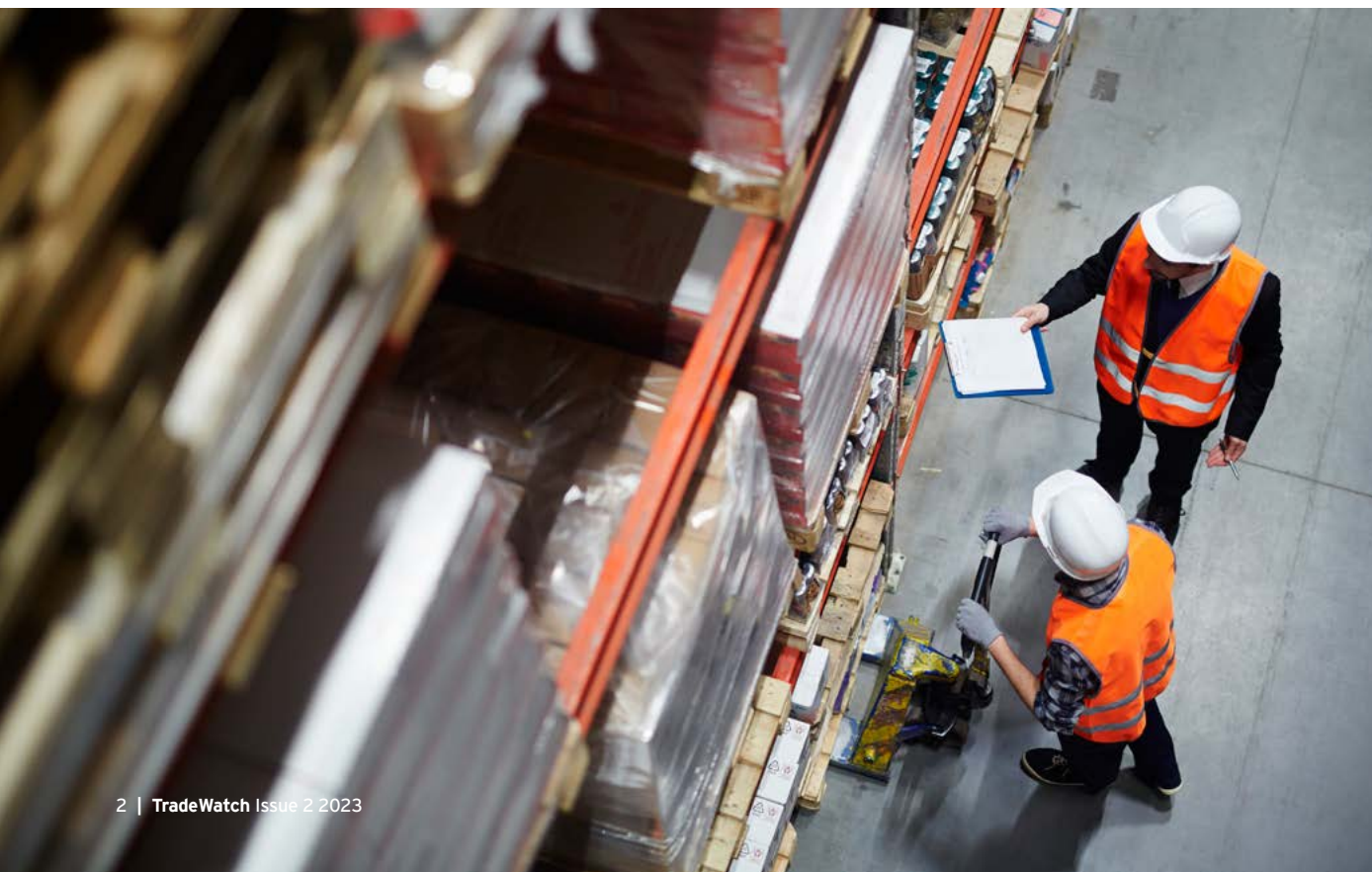
Heightened supply chain complexity, increased maturity of regulations and intensified scrutiny from government authorities around the world are testing the trade functions of businesses that move goods internationally. Leaders are asking:

- ▶ Is my trade function still fit for purpose?
- ▶ What can and should my trade function do to facilitate future business growth?
- ▶ How can a trade function do more with the same resources – or even fewer?

In many parts of the world, transformation of trade functions is being seen. If they haven't transformed already, change is likely right around the corner.

Triggers for companies' initiatives to (re-)evaluate and transform their trade functions may be a combination of internal and external factors. For example:

- ▶ Geopolitical events have led to fast-evolving regulations, such as export control and sanctions, which can cause transport stoppage and brand damage if businesses can't respond timely and with precision.
- ▶ Pressure from cost has always been a challenge, but this has been aggravated by the inflation seen around the world.
- ▶ Changing trade blocs, such as major regional free trade agreements (FTAs), while bringing down the cost of trade at face value, is elevating compliance cost and heightening the dependency of niche customs technical capability.
- ▶ As companies choose to be leaner and focused on specific sectors or product lines, businesses face the challenge to scale up their customs capabilities following separations and other deals.
- ▶ Wider business-level transformations, such as SAP S/4HANA and finance and supply chain transformations, require trade functions to consider their roles in these transformations and what might be possible.



Those are only a few examples of why having a trade function that is fit for purpose and fit for the future should be high on companies' agendas. These are C-suite implications that are worthy of senior stakeholders' attention.

### What kind of trade function should a business have?

We can jump straight to the answer: There isn't a universal model – or such thing as a perfect trade function. Any design of functions needs to be aligned with what people want the function to achieve, and it won't be effective if the function's objectives are misaligned with the ethos of the wider organization. This is why replicating other companies' trade function designs may not be a good idea.

### The priorities and potential of a trade function

Broadly speaking, trade functions can cover one or more of these responsibilities: operational compliance, tactical planning and strategic business partnering.

The objectives and capabilities of a trade function are not static. For many businesses, it's a constant balancing act between the focus areas and responsibilities, and some may decide that they don't even need to focus on strategic partnerships. For those businesses that are considering future states, they may want to map out the ambition in a staged plan.



With operational compliance, businesses work to get the basics right. This is perhaps most commonly seen in organizations when the trade function is involved in the transactional and operational details, interacting with paperwork and customs agents, and acts as the first line of defense when a shipment has an issue at the customs border. KPIs for these functions are usually closely linked with operational KPIs, such as shipment lead time, frequency of delays and customs brokerage cost. Functions that purely focus on operational compliance typically have limited influence over other functions' processes. As a result, it is not uncommon to see such functions in reactive or "firefighting" mode.

Trade functions that have tactical planning in scope design frameworks and provide enabling tools. They tend to have more independence from and greater

influence over other functions' processes. For example, a tactical trade function in a multinational corporation can involve a centralized team that designs global customs policies and standards that are followed by individual legal entities in their own course of operational compliance. Customs planning, including enhancing the use of available customs reliefs and FTAs, is done at an above-market level. Functions like these usually have targets, such as annual global duty savings and effective duty rates.

For many businesses, tactical planning is a good enough achievement for the trade function. Nevertheless, the world of changes has presented both opportunities and areas for the trade function to do more. Trade functions moving beyond tactical planning have started to think big and act as strategic partners to the rest of the business.

By being a strategic partner to the rest of the business, a trade function may have influence over other functions' processes or even behaviors. For example, some trade functions partner with sourcing and procurement teams, influencing purchasing decisions by providing full pictures to landed cost. Similarly, these trade functions can deploy customs rules and data to support scenario modeling, such as produce vs. buy decisions in supply chain designs. Trade functions can also play a critical part in environmental, social and governance (ESG), sometimes even managing the potential impact on business continuity. This isn't an exhaustive list of what trade functions can do – it's ever-growing.

While it is possible for a trade function to focus on all three areas above, if the basics have yet to be mastered, it will be challenging to get to the strategic state.

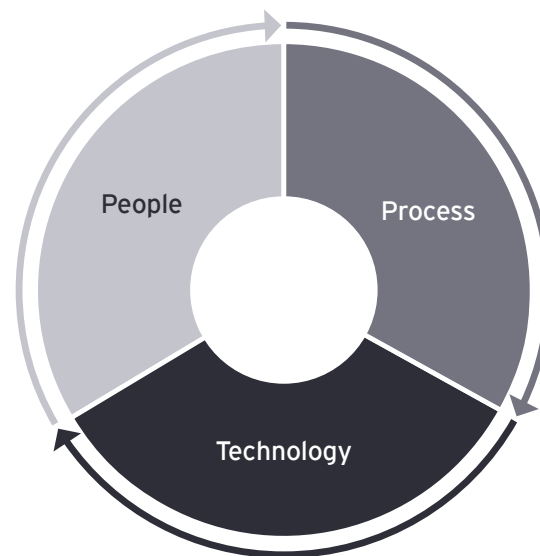
## How to approach building or transforming trade function

Without commitment at the right level in the organization, it is impossible to achieve fundamental changes and growth of the trade function. To get started, find the appropriate sponsors in the organization. Unfortunately, identifying those individuals is not always straightforward.

Getting senior stakeholders to understand the importance of a fit-for-purpose trade function requires the ability to measure the value of the function in a manner that's relevant to them. This includes both the current value (i.e., value delivered, protected and maintained by the current function) as well as the potential value a future function can achieve through transformation.

In practice, there are nuances among different industries. For example, trade functions of heavily regulated industries or those with significant social implications (e.g., life sciences) are likely to be subject to different measurements than those where there is less regulation (such as the fast-moving consumer goods sector).

After securing the senior stakeholders' buy-in, the design of the framework or transformation can look different, depending on the type of trade function. Nevertheless, there are some standard areas that should be examined during a design phase – it's about having the right people, right process and right technology.



### People

The biggest debate around trade function design has always been where the function should sit.<sup>1</sup> It most commonly resides under tax (finance), supply chain (logistics), or legal (compliance). The dynamics of global changes have offered even more options outside these departments. There is no right or wrong answer; the choice should be fit for the organization's objective.

Companies whose products or trade flows are subject to heavy legal regulations or that operate in jurisdictions where noncompliance with trade activities has legal (not just customs or tax) consequences tend for their trade function to sit in legal or compliance. As a result of the war in Ukraine and the sanctions imposed on Russia, we saw companies whose export control or sanctions sit under the legal department receive senior

stakeholder support, including legal counsel advice, from the organization in a timely fashion; consequently, those organizations were able to respond to the overnight introduction of sanctions.

Tax (including finance) tends to be a common choice for where the trade function resides when either the duty profile of the business is high or the business operates in jurisdictions where there's a strong interplay between customs regimes and other tax regimes, such as value-added tax (VAT) and transfer pricing. Customs authorities tend to be part of the same authorities (i.e., tax). In addition, companies or industries whose goods movements are subject to KPI pressure (e.g., speed to clear the goods) can benefit from the trade function sitting in tax or finance, which can inject independence as a fail-safe to ensure decisions are not made to clear goods faster at the expense of compliance and tax efficiency.

Supply chain (including logistics) is another area the trade function can reside. This location is widely observed where the trade function is heavily involved in operational compliance. Sitting in supply chain allows the trade function to have its finger on the pulse of goods movement. Another benefit of sitting in supply chain is the ability to stay close to supply chain-related decisions that are not customs-specific (e.g., procurement and sourcing), allowing the trade function a seat at the table via organic design. Having said that, this is not a prerequisite. Trade functions sitting elsewhere (e.g., legal or tax) can also achieve effective cross-functional collaboration, as long as they are consciously investing in this objective.

<sup>1</sup> 'Refocusing on the global trade functional organization – a global trade perspective', EY website. [Find it here](#)



If there's no perfect spot, what about segregating the tasks and functions? For example, in some companies operational trade compliance is done by the logistics team, and tactical customs activities, such as FTA determination, is done by the tax team. Bifurcating the activities can have many benefits, although the downside is also obvious; the tactical team may not have visibility of what's being done at a transaction level, therefore failing to provide accurate management reporting on the effectiveness of the policies. Equally, the operational team may struggle to understand rationales behind the tactical team's decisions, creating inefficiencies and missed opportunities. In our experience, bifurcation is most effective – and perhaps only effective – if a mature ecosystem that promotes communication can be built within the organization.

### Process

The first question businesses should ask themselves is: What processes should be in scope of the trade function, and more importantly, what shouldn't be?

We have seen trade functions that desire to be lean and focused on strategic activities deliberately shy away from being involved in business processes (as opposed to customs and trade processes). For these functions, they tend to prioritize the awareness-raising and upskilling of the other business functions, such as embedding standards and working with business partners. The goal is to make operational activities self-sufficient so that the trade function doesn't have to be involved in the details.

Even within the world of trade processes, there are some processes of a different nature or different consequences that can be managed outside the trade function. For example, some organizations have decided to have sanctions and restricted party screening processes managed and owned by individual countries' operational teams, separate from the trade functions' processes, which are focused solely on customs.

It is important for function leaders to avoid being perceived as “empire building” by growing their functions and responsibilities disproportionate to the needs of the business. With the increase of inflation and toughened competitiveness in the market, cost pressure means it is not always possible for personnel to manage every step of all processes. Meanwhile, many organizations are going through wider transformations, such as S/4 HANA, finance and/or supply chain transformation. These business

changes are often accompanied by the challenge of how to do more with the same or fewer resources. Outsourcing is a solution that has been tested with many business functions (e.g., tax) for years; it is only natural for the trade function to consider outsourcing as well.

When it comes to outsourcing, many trade functions are nervous, and that anxiety is justified. After all, customs and trade are highly specific technical areas that do not have limitless talent pools. However, if deployed appropriately, outsourcing can give organizations a boost of compliance and efficiency, and free up individuals to focus on other tasks. Considerations include:

- ▶ When is the right time to consider outsourcing in light of a trade function's level of maturity?
- ▶ Which processes and which part of the processes can or should be outsourced?
- ▶ Does the business leverage or build a shared service center internally, or are there options for external outsourcing?
- ▶ How is visibility and effective control ensured?

This is a complex area, and we will try to explore outsourcing the trade function in more detail in future editions of this publication.

### Technology

Technology is another integral aspect of the trade function that affects, and is affected by, people and process. The top reasons we've seen for deploying trade-related technology are enhanced compliance and cost optimization achieved through efficiency.



By simplifying or even automating trade processes that would otherwise be done manually, companies can reduce the need for considerable headcounts. For example, rather than managing FTA communication with all suppliers manually, some trade management solutions allow users to request long-term supplier declarations via automated processes. This is particularly helpful for organizations claiming significant FTA benefit that are also relying on many suppliers to provide evidence.

Enhanced compliance speaks for itself, but it also contributes to the goal of managing cost by reducing the likelihood of human errors that could be costly to the business. One of the top technologies most frequently deployed by trade functions is restricted party screening, where the trade content of the software can provide up-to-date information that allows the trade function to process large volumes of transactions in a shorter time frame.

Despite the many benefits, it is important to bear in mind that trade technology is not the solution to all problems, and certainly not just any trade technology. Companies can go wrong if they deploy the wrong technology or assume that the right people and right process can be replaced by technology.

Regardless of how mature the technology or software is, humans still need to make certain decisions. There is always a need for trade professionals who understand their organization to make determinations and filter out the false positives. In addition, we've seen many trade functions develop or purchase technology solutions

that are disproportionately costly to the benefit, or even ended up being disruptive to the business. Where we have seen the best return on investment is to deploy technology with surgery-level precision – understand the root cause of inefficiency or risks to determine exactly where the problems should be fixed (e.g., in the business process or in the trade process), then choose the technology solution that's underpinned by the most solid business case.

### Summary

Historically, trade functions have been regarded as a cost center. This is still somewhat true in many organizations. However, trade functions now face a new normal, where the only certainty is uncertainty. Businesses therefore need to act fast to evaluate whether they have a fit-for-purpose trade function to create strategic value for the business while facing internal and external challenges.

Building a trade function from the ground up can be a very different task than transforming an existing trade function and transforming existing trade functions can be even harder, as it requires changes in legacy processes and even legacy mindsets.

Another consideration for many trade leaders, especially those in the tax function, is what role they should play in the ESG space, given many ESG reporting processes rely on data points that are organically owned by the trade function, and the introduction of green taxes that have a close relationship with cross-border movement.

Businesses have a lot to consider. Different aspects of trade functions will be discussed in more detail in future editions of this publication. ■



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13 September 2023

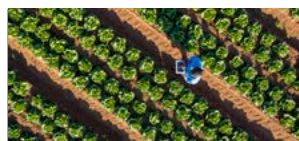
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4:00 p.m. CEST



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# Tax alerts

# Americas

## Argentina

- ▶ Argentine tax authorities suspend the validity of exemption certificates for income tax and VAT withholdings on imports of goods (10 April 2023)

## Brazil

- ▶ Brazil Senate approves Provisional Measure addressing new transfer pricing rule, enforceable from 1 January 2024 (12 May 2023)

## Canada

- ▶ Canada enacts 2023 Budget implementation bill no. 1 (28 June 2023)
- ▶ Canada's proposed regulations amend valuation for duty rules for imported goods (19 June 2023)
- ▶ Federal budget 2023/24: A made-in-Canada plan (04 April 2023)
- ▶ Québec issues budget 2023/24 (03 April 2023)

## Costa Rica

- ▶ Executive Branch publishes Regulations to the General Customs Law (19 June 2023)
- ▶ Free Trade Commission eliminates customs duties for certain products from China (15 May 2023)
- ▶ Costa Rica establishes new inspection procedures for goods at Nicaragua border (09 May 2023)
- ▶ Costa Rican Executive Branch publishes regulations to law aimed at attracting film investment to Costa Rica (18 April 2023)

## Dominican Republic

- ▶ Dominican Republic Executive Branch enacts law implementing mandatory electronic invoicing (01 June 2023)

## El Salvador

- ▶ El Salvador's Bill for the Promotion of Innovation and Technological Manufacturing encourages investment in tech companies, includes tax benefits (18 April 2023)

## Global

- ▶ Geostrategic Analysis: July 2023 (10 July 2023)

## Nicaragua

- ▶ Nicaragua National Assembly approves creation of Foreign Trade Platform (18 April 2023)

## Uruguay

- ▶ Uruguay temporarily reduces VAT and IMESI rate for mineral and sparkling waters (26 June 2023)



# Asia-Pacific

## Australia

- ▶ UK/Australia and New Zealand Free Trade Agreements enter into force (31 May 2023)
- ▶ Australia delivers 2023/24 Federal Budget (10 May 2023)

## Global

- ▶ Geostrategic Analysis: July 2023 (10 July 2023)

## New Zealand

- ▶ UK/Australia and New Zealand Free Trade Agreements enter into force (31 May 2023)



# Europe, Middle East, India and Africa

## Belgium

- ▶ Customs and Excise update (21 June 2023)

## Dominican Republic

- ▶ Dominican Republic Executive Branch enacts law implementing mandatory electronic invoicing (01 June 2023)

## Estonia

- ▶ Significant tax changes in 2024 and 2025 (17 July 2023)

## Ethiopia

- ▶ Ethiopia issues Excise Tax (Amendment) Proclamation, 2023 (14 June 2023)

## European Union

- ▶ European Commission proposes reforms of EU customs legislation (08 June 2023)
- ▶ EU customs reform proposal embraces modern approach to e-commerce (18 May 2023)

- ▶ European Parliament approves EU Emission Trading System reform and new EU Carbon Border Adjustment Mechanism (20 April 2023)

## Germany

- ▶ German Federal Administrative Court confirms legality of local packaging tax in city of Tübingen (02 June 2023)
- ▶ Germany to implement Single-Use Plastics levy from 2024, extending scope to certain fireworks from 2027 (02 June 2023)

## Ghana

- ▶ Ghana's new laws introduce new taxes affecting individuals and businesses (26 April 2023)

## Global

- ▶ Geostrategic Analysis: July 2023 (10 July 2023)

## Kenya

- ▶ Kenya proposes tax changes under the Finance Bill, 2023 (15 May 2023)

## Poland

- ▶ Poland's implementation of the Single-Use-Plastics Directive getting closer (08 May 2023)

## Rwanda

- ▶ Rwanda presents the national budget for financial year 2023/24 (30 June 2023)

## Nigeria

- ▶ Highlights of Finance Act 2023 (14 June 2023)
- ▶ Nigeria – Highlights of the Business Facilitation (Miscellaneous Provisions) Act (25 May 2023)

## Saudi Arabia

- ▶ Saudi Arabia announces fourth wave of Phase 2 e-invoicing integration (02 May 2023)

## Spain

- ▶ Obligation to submit the plastic packaging tax ledgers by the end of July 2023; Spanish Tax Authority clarifies interpretative issues (13 July 2023)

## Tanzania

- ▶ Tanzanian Finance Act, 2023 analysis (13 July 2023)

## Uganda

- ▶ Uganda issues Tax Amendment Bills for 2023 (02 May 2023)

## United Arab Emirates

- ▶ Dubai Customs amends the grace period for Customs declaration submission (01 May 2023)

## United Kingdom

- ▶ UK Government announces new 'Developing Countries Trading Scheme' (22 June 2023)
- ▶ UK/Australia and New Zealand Free Trade Agreements enter into force (31 May 2023)
- ▶ UK concludes negotiations to join Comprehensive and Progressive Agreement for Trans-Pacific Partnership (06 April 2023)

# Additional resources



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