



Global Trade & Customs

Japan Desk

—

31 May 2022





グローバル貿易&通関実務

Japan Desk

—

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Customs & trade: a business critical process



Global Trade & Customs gains importance within organizations

Brexit (and post-Brexit impact) as “big bang”



貿易通関実務：事業における重要なプロセス

グローバル貿易通関実務は、より重要性を増している

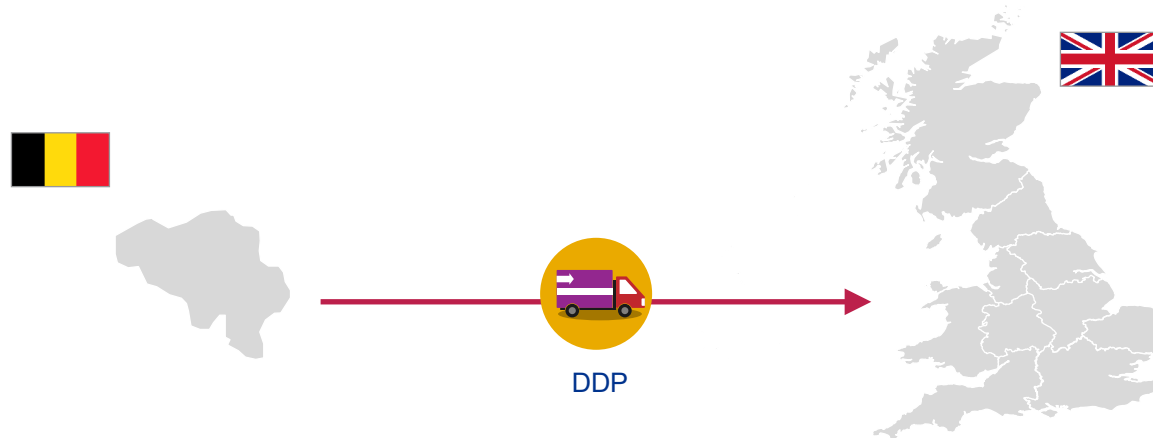
特に、ブレイグジットによる影響は甚大である



A “pre-Brexit” customs flow

Intra-EU supply

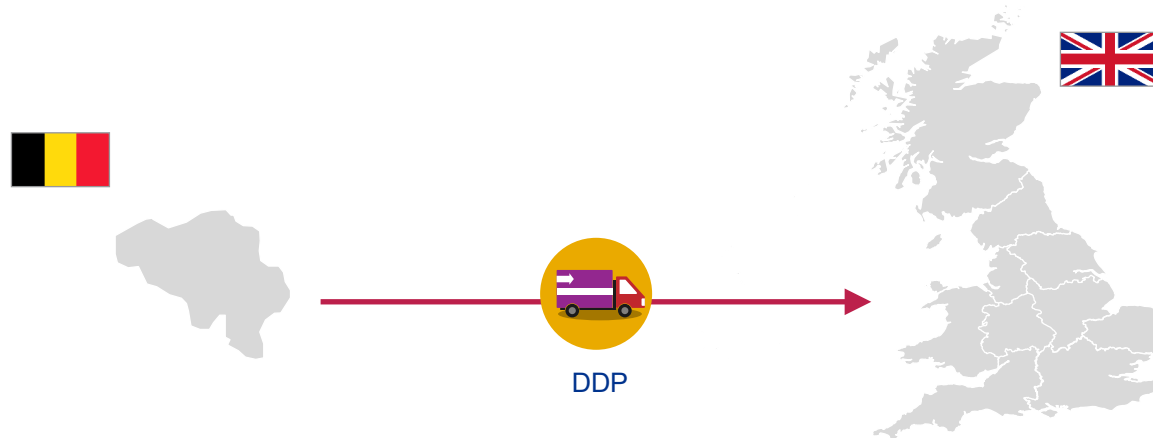
- Frictionless trade (no customs, no border controls, etc.).
- Intra-Community supplies (VAT exemptions and self-assessment).
- Statistical reporting (intrastat).
- Regulatory alignment.
- Integrated supply chain for UK/IE.



ブレイグジット前の流れ

EU内サプライチェーン

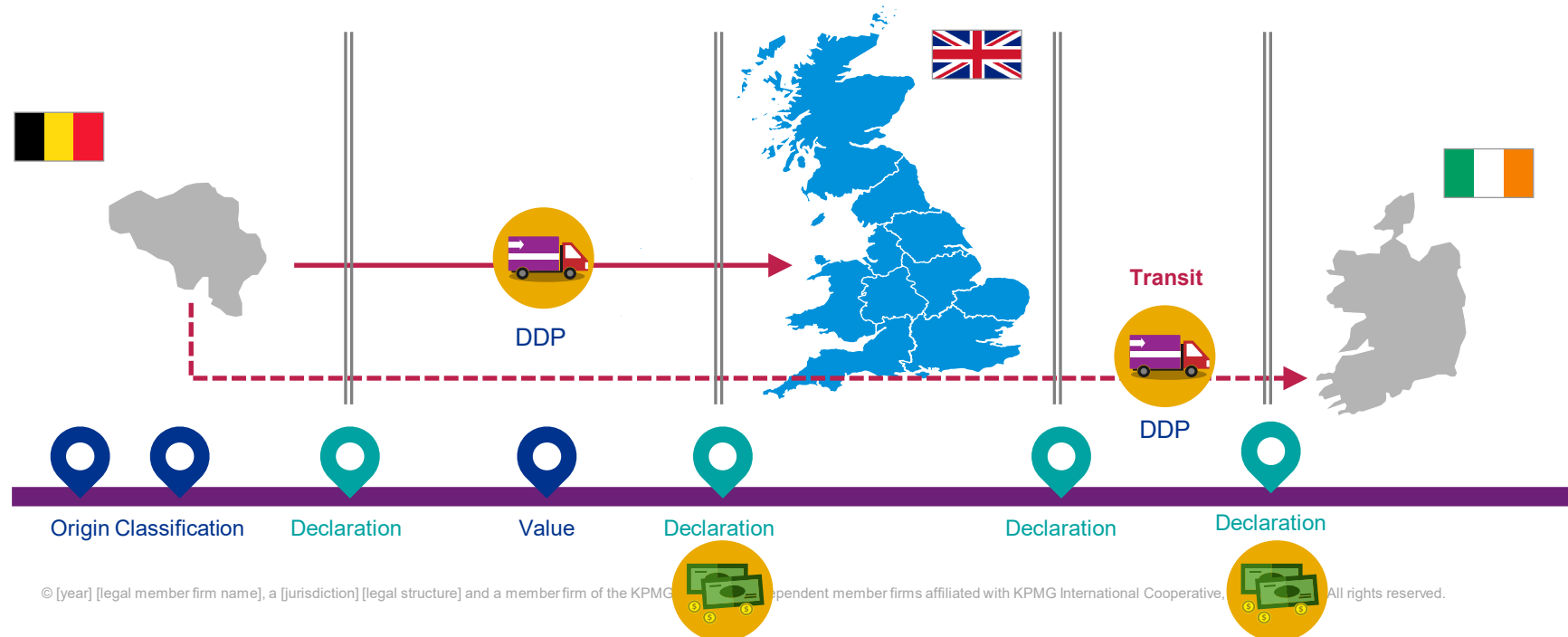
- 障害の無い流通網 (通関、国境管理等)
- 域内供給 (VAT免税と自己申告)
- 貿易統計情報の事後報告 (intrastat).
- 整合性のとれた規制
- 英国/アイルランドも同等の措置



A "post-Brexit" customs flow

Supply outside of the EU

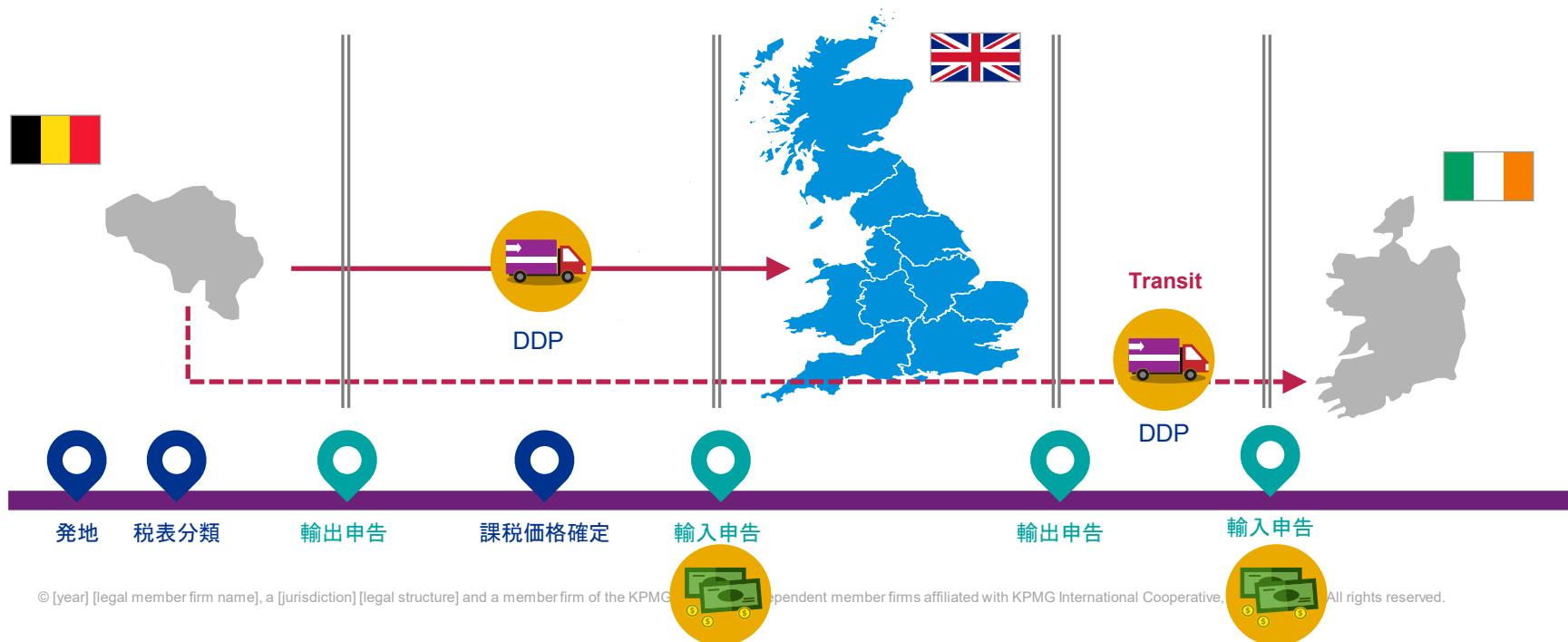
- Border delays and increased lead times (increase in transport costs?).
- Customs declarations (import and export).
- Customs compliance and payment of duties.
- Import VAT.
- Potential special customs procedures.
- Regulatory divergence?
- Dual use & export control



ブレイクジット後の流れ

EU域外からの供給

- 国境における目詰まりとリードタイム延長 (輸送費増加?)
- (輸出入)通関申告の必要性
- 関税法順守と納付
- 輸入VAT.
- 潜在的特別通関措置
- 整合性の取れない規制?
- 二重手続と輸出管理

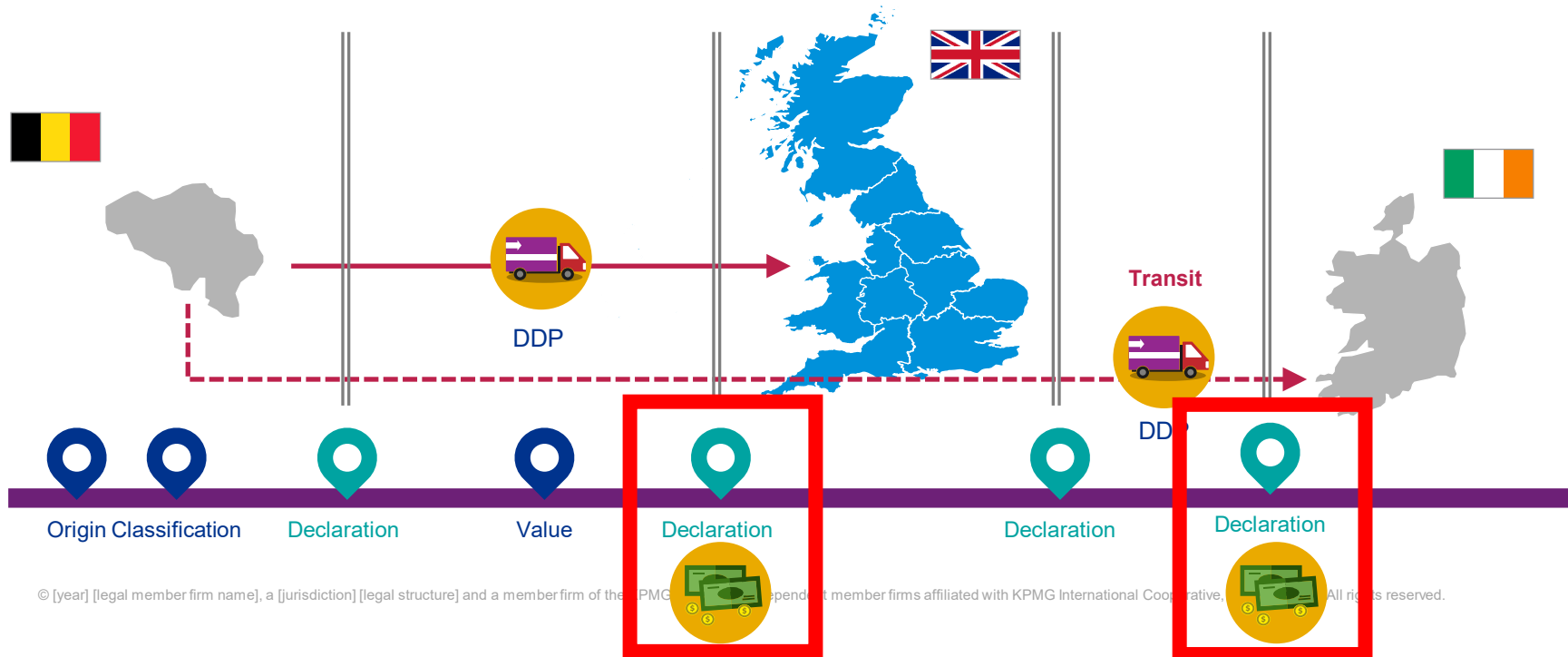


A "post-Brexit" customs flow

Direct cost

Supply outside of the EU

- Border delays and increased lead times (increase in transport costs?).
- Customs declarations (import and export).
- Customs compliance and payment of duties.
- Import VAT.
- Potential special customs procedures.
- Regulatory divergence?
- Dual use & export control

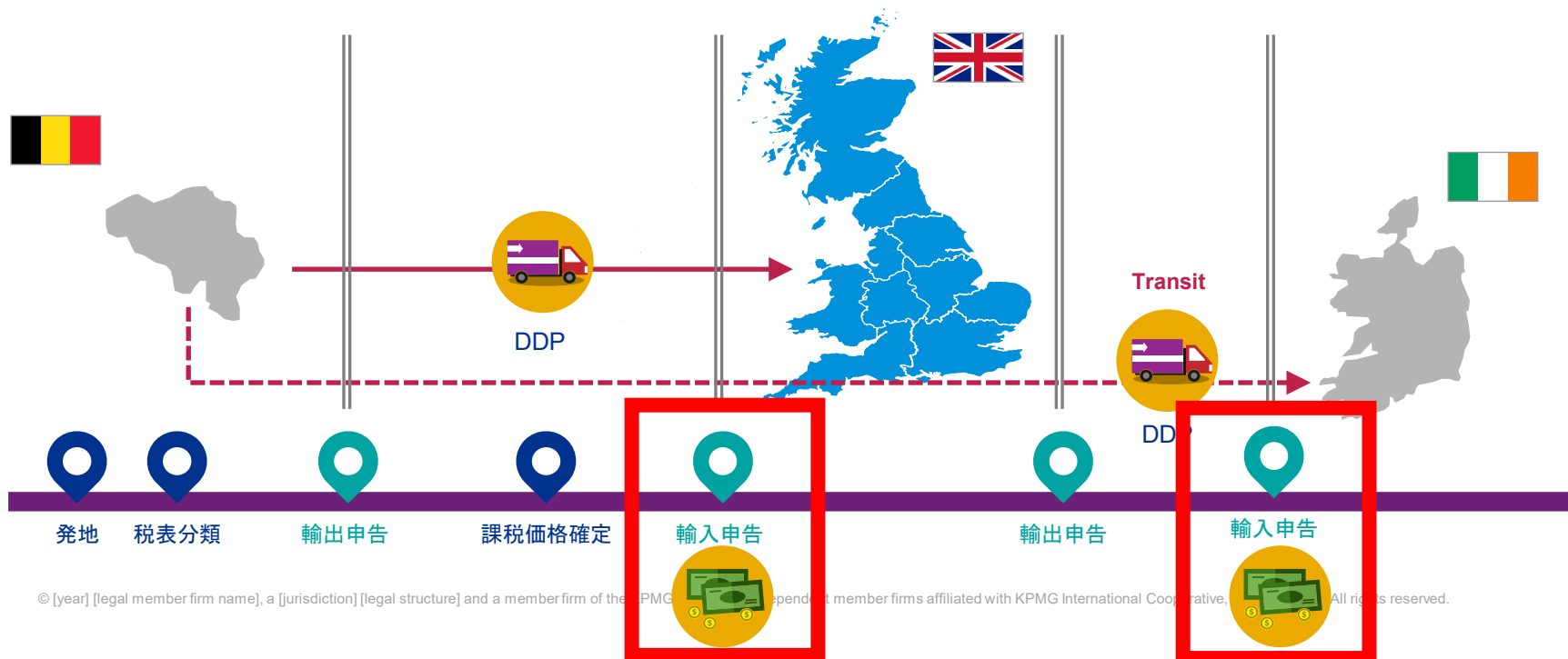


ブレイクジット後の流れ

直接的コスト

EU域外からの供給

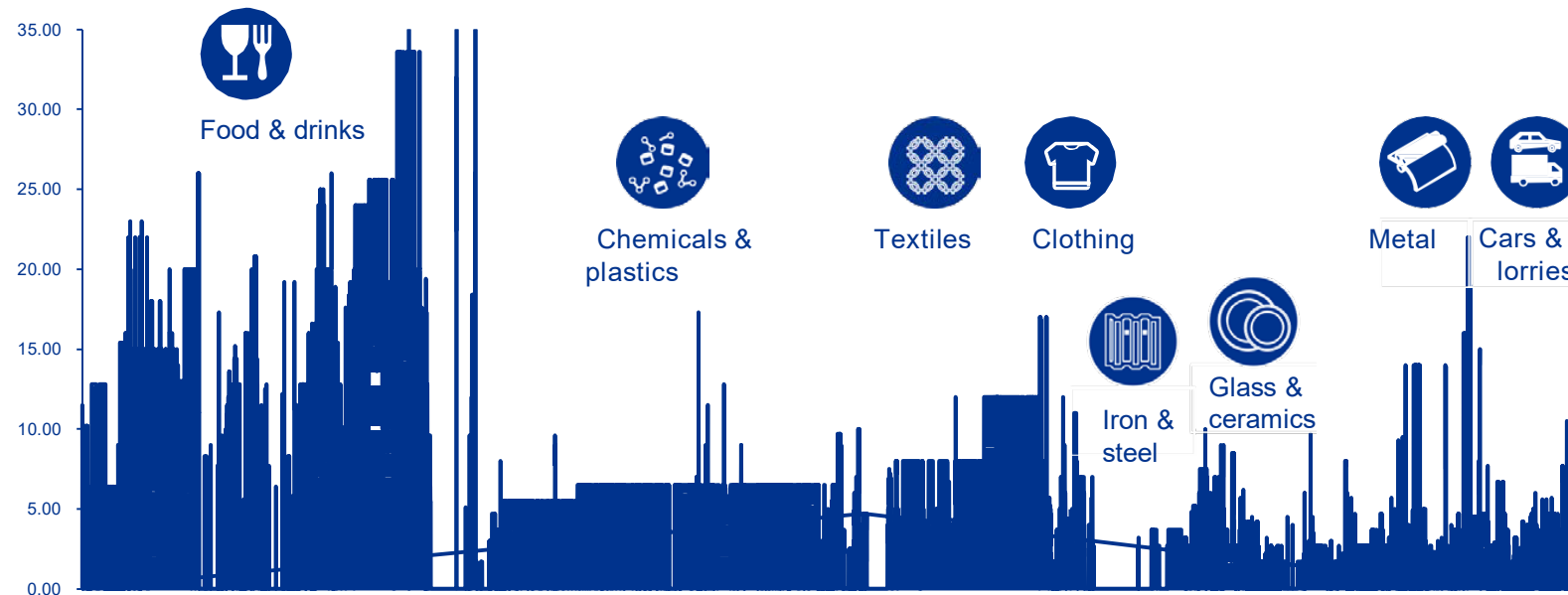
- 国境における目詰まりとリードタイム延長 (輸送費増加?)
- (輸出入)通関申告の必要性
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The "direct" financial impact

An overview of the EU customs duties

ERGA OMNES EU import duty rate (indicative)

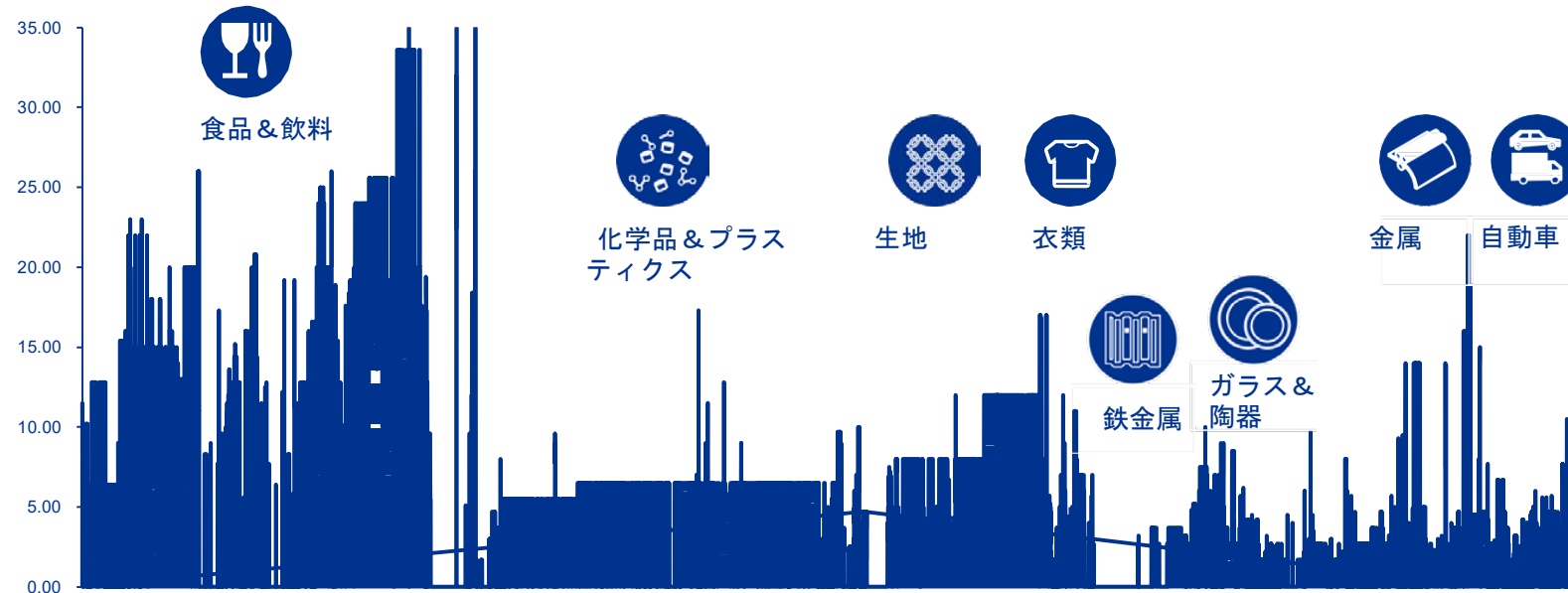


NB there are 11,158 tariffs on this chart, each represented by a (very thin) vertical line.

直接的財務的影響

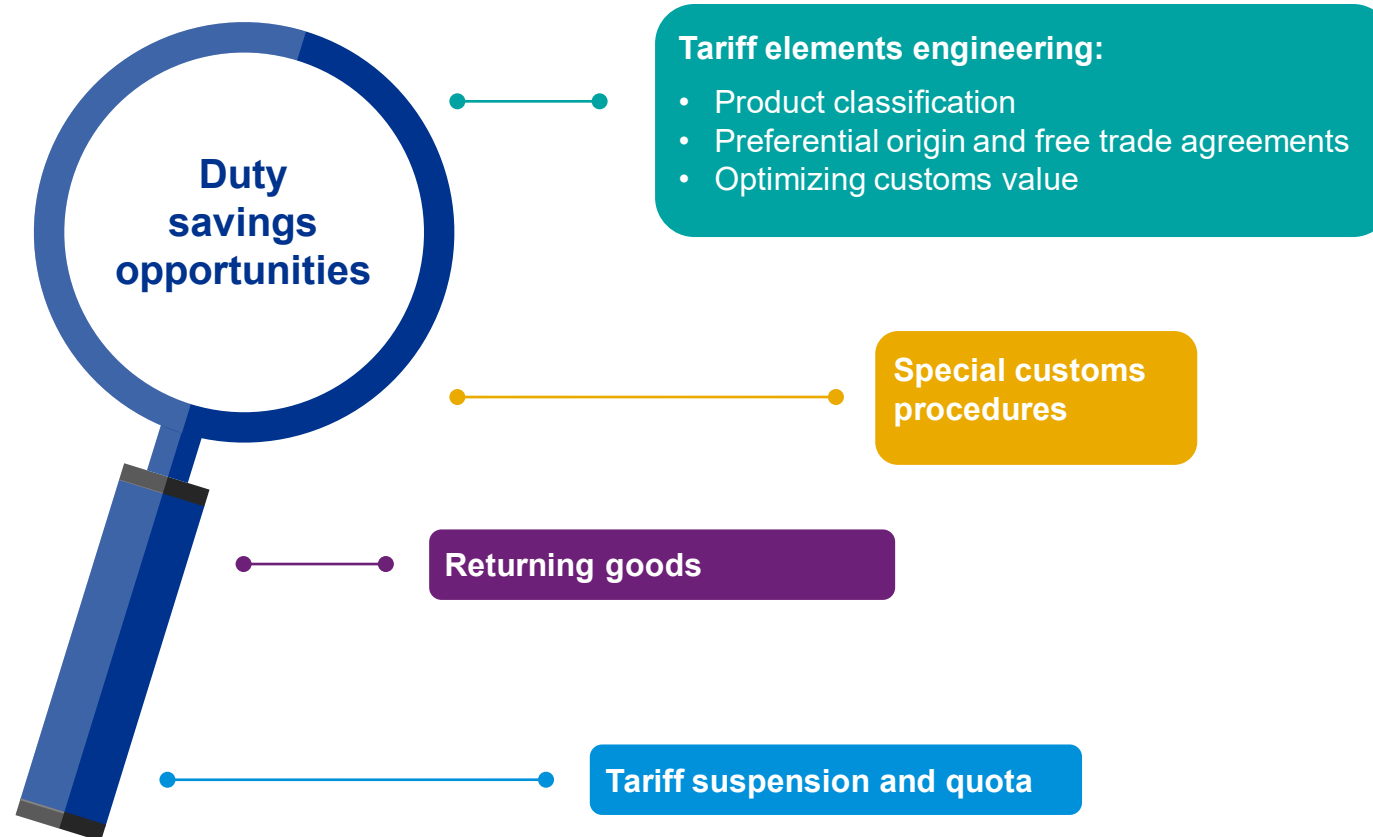
EU関税概要

ERGA OMNES EU輸入関税率(参考地)

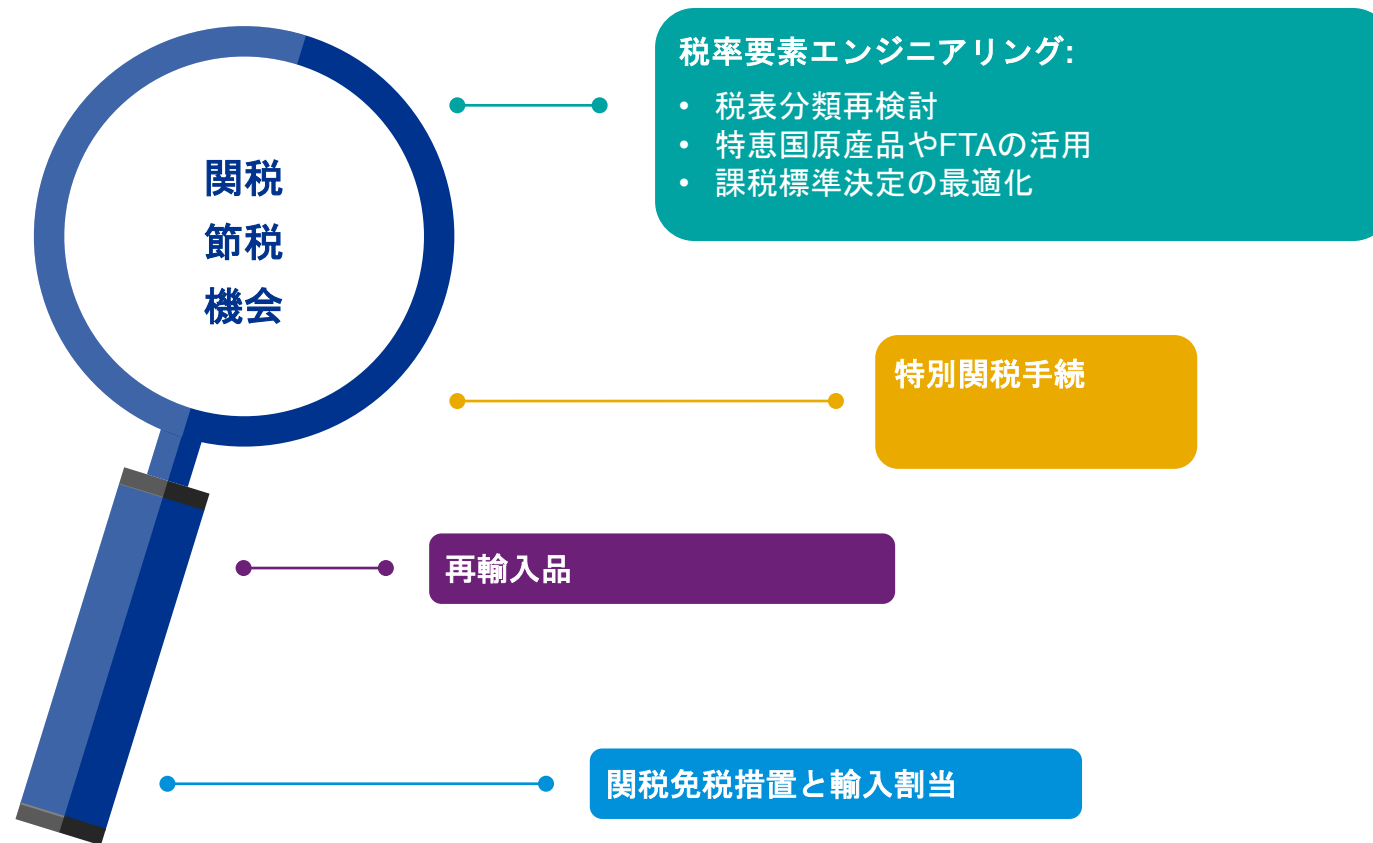


NB there are 11,158 tariffs on this chart, each represented by a (very thin) vertical line.

How can we save on customs duties?



輸入関税をいかに節約できるか？

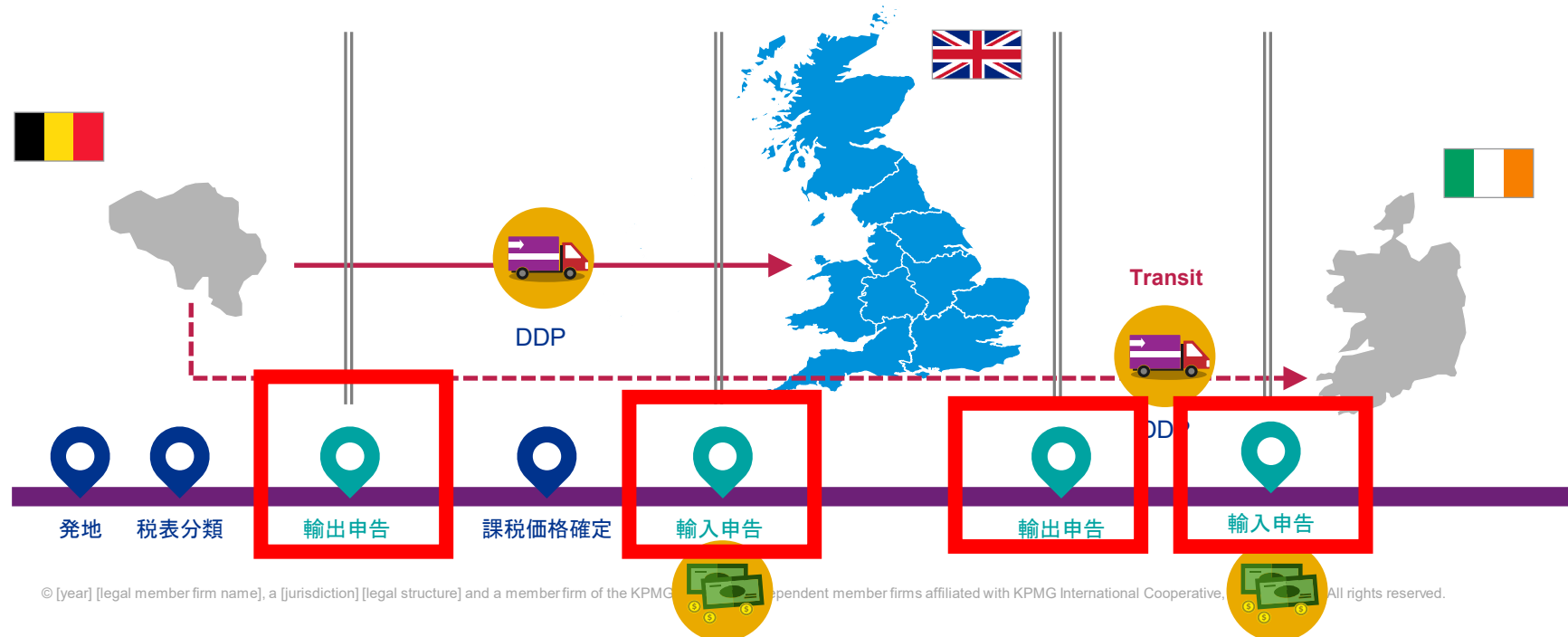


A "post-Brexit" customs flow

Internal and external compliance cost

Supply outside of the EU

- Border delays and increased lead times (increase in transport costs?).
- Customs declarations (import and export).
- Customs compliance and payment of duties.
- Import VAT.
- Potential special customs procedures.
- Regulatory divergence?
- Dual use & export control

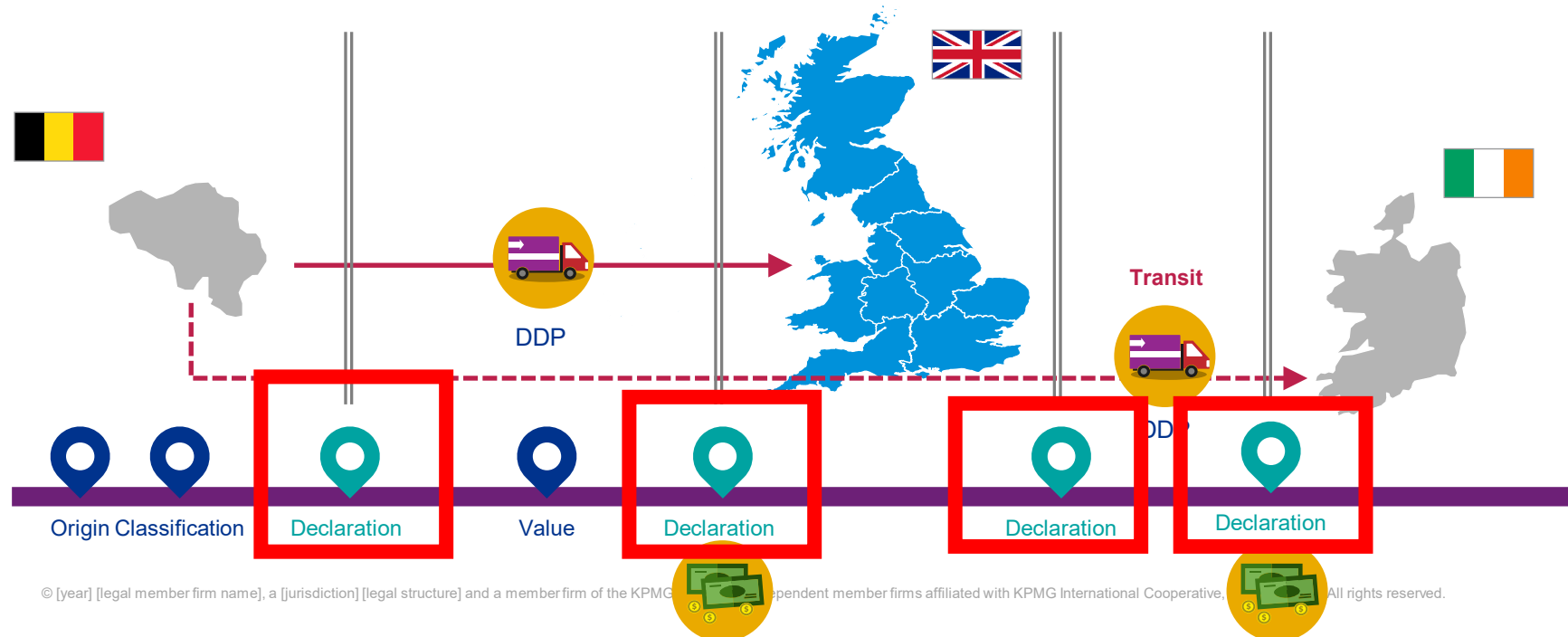


ブレイクジット後の流れ

関税コンプライアンス関連コスト

EU域外からの供給

- 国境における目詰まりとリードタイム延長 (輸送費増加?)
- (輸出入)通関申告の必要性
- 関税法順守と納付
- 輸入VAT
- 潜在的特別通関措置
- 整合性の取れない規制?
- 二重手続と輸出管理



Customs operational compliance

A strategic alliance between KPMG & C4T

CAS + **KPMG**

Our joint value proposition

Bring **customs in-house**, gain **efficiencies**, and **save 5-10x** in administrative and customs duty costs versus using a customs broker.

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通関事務コンプライアンス

KPMGとC4Tによる戦略的提携

CAS + KPMG

Our joint value proposition

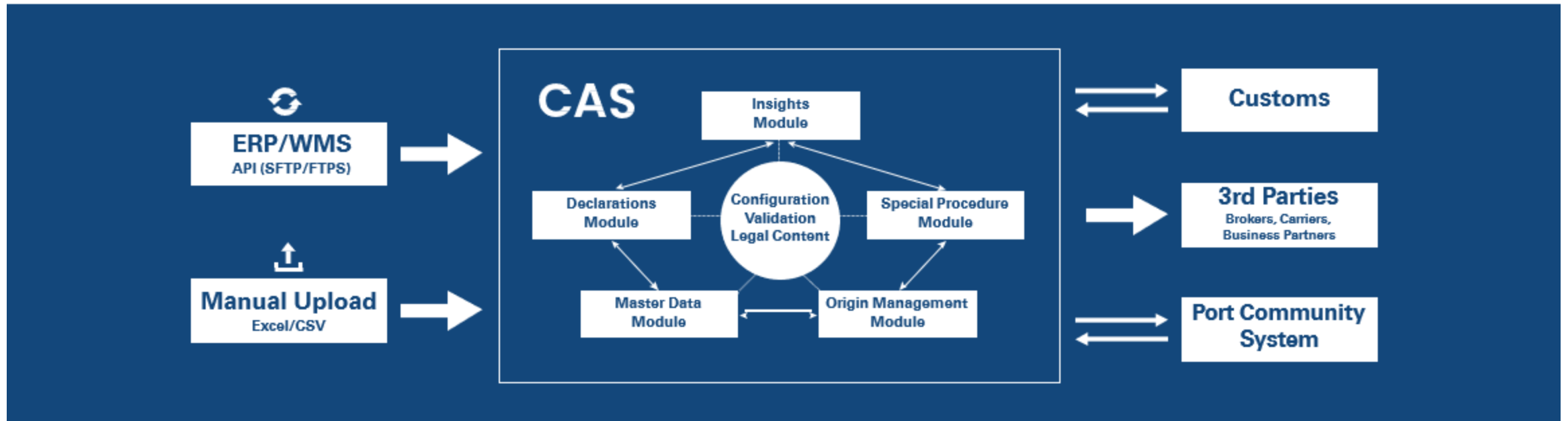
関税手続内製化による効率化により、通関代行者費用や貿易事務コストを、
5~10倍程度削減する

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Customs operational compliance

A strategic alliance between KPMG & C4T

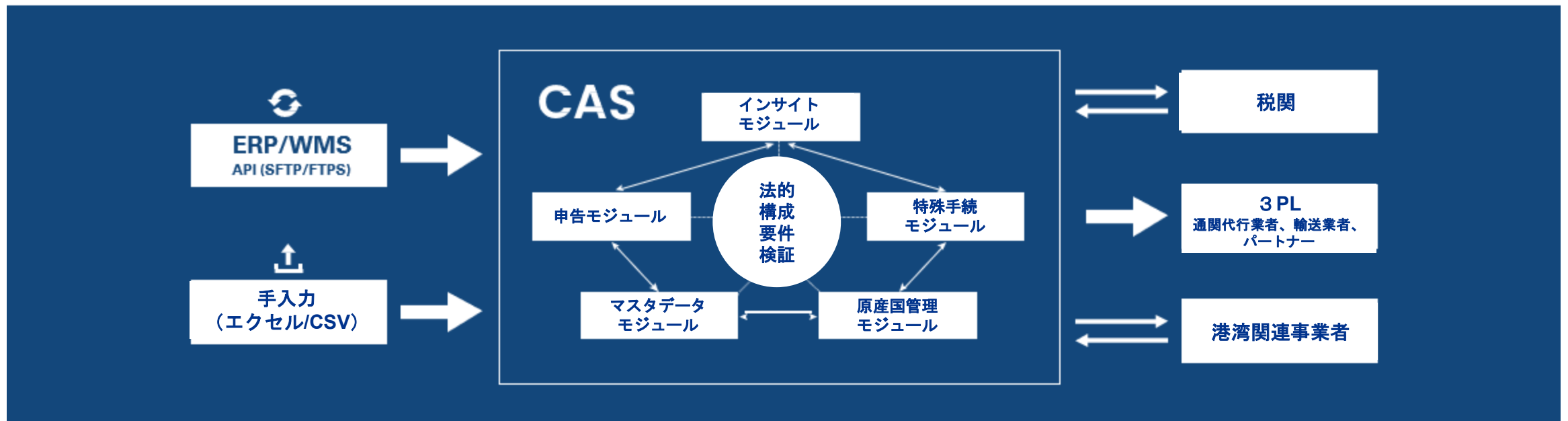
C4T & CAS: How does it work?



通関事務コンプライアンス

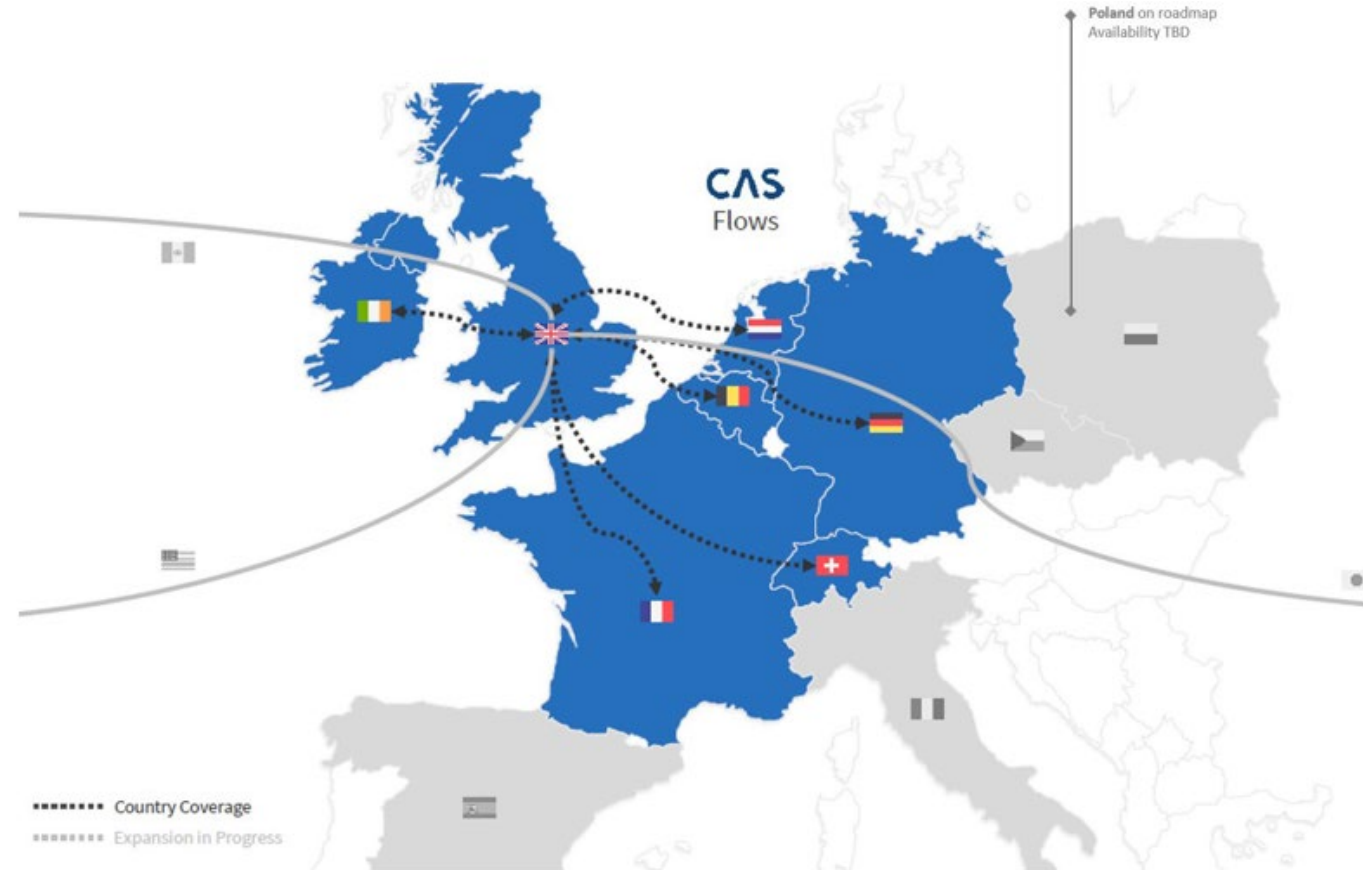
KPMGとC4Tによる戦略的提携

C4T & CAS: How does it work?



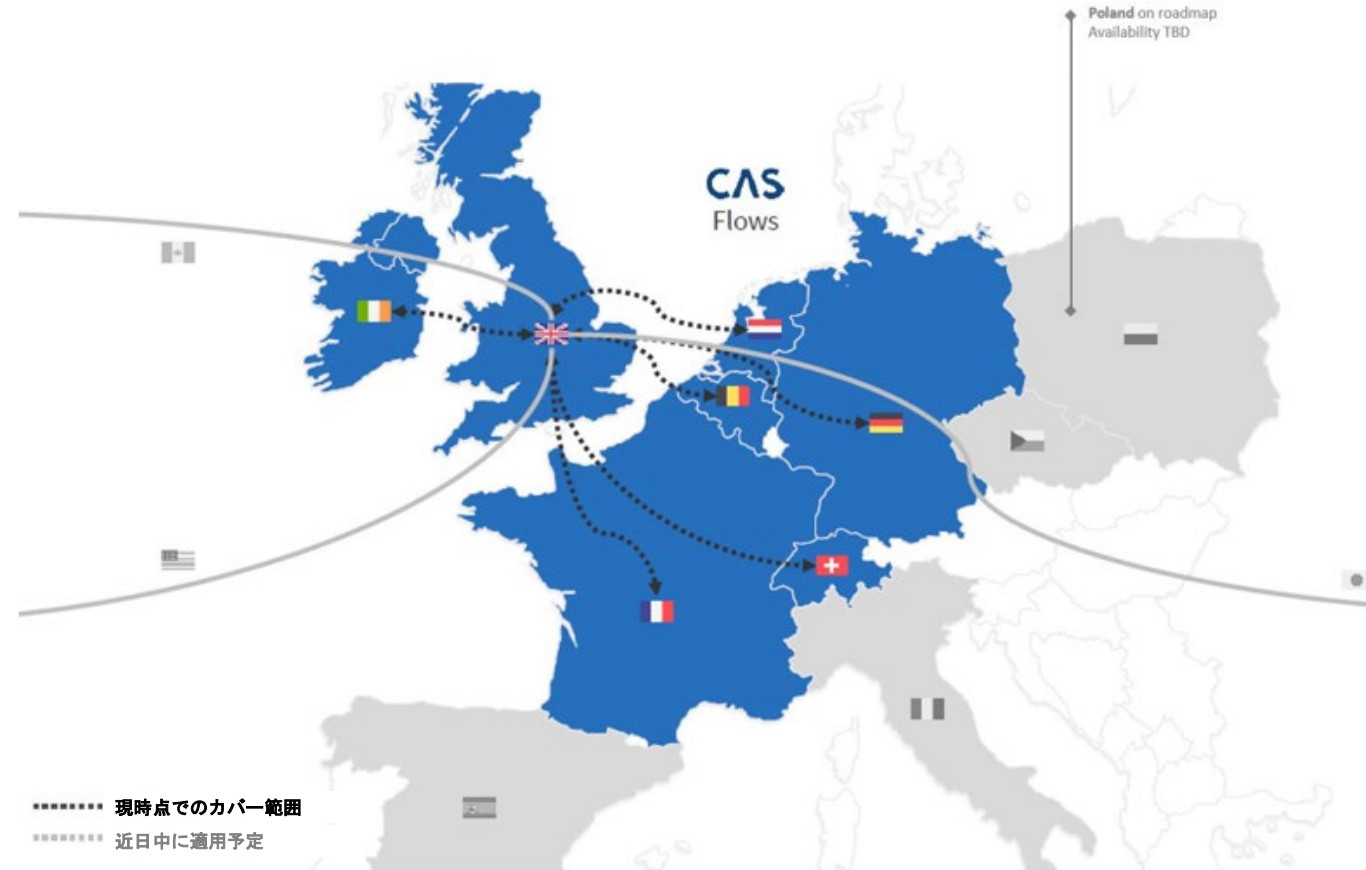
Customs operational compliance

A strategic alliance between KPMG & C4T



関税事務コンプライアンス

KPMGとC4Tによる戦略的提携



Customs operational compliance

A strategic alliance between KPMG & C4T

SMB – 5K declarations/year, 3 countries

	CAS software solution integrated with SAP, ERP, WMS, etc.	Customs Brokers
Software implementation	€ 44 000	Not applicable
Internal IT integration cost on the client side (estimate)	€ 16 000	Not applicable
Software license cost	€ 37 000	Not applicable
Write-off period for implementation costs	3 years	Not applicable
Customs broker costs	Not applicable	€ 150 000
Internal administration cost per declaration to follow up with external customs brokers, transmit data and documents, administer controls, etc. (estimate)	€ 11500	€ 50 000
Cost for waiting time of shipments	Not applicable	€ 20/declaration
Total cost/year	€ 108 500	€ 200 000

Annual Savings with CAS Software Solution: € 91 500

関税事務コンプライアンス

KPMGとC4Tによる戦略的提携

中小規模企業の事例 - 申告件数年間5千件、3カ国

	CASソフトウェアのSAP、ERP、WMS等とのシステム連携関連費用	通関業者への費用
ソフトウェア導入	€ 44 000	Not applicable
クライアント内部のシステムインテグレーション費用 (推定)	€ 16 000	Not applicable
ソフトウェアライセンス費用	€ 37 000	Not applicable
システム導入費用償却期間	3 years	Not applicable
通関代行費用	Not applicable	€ 150 000
通関業者との連携、外部データ通信料、貿易文書作成、事務手続費用などの内部事務管理費用 (推定)	€ 11500	€ 50 000
貿易手続待期間における保管費用	Not applicable	€ 20/declaration
Total cost/year	€ 108 500	€ 200 000

CAS導入による年間削減経費 : €91 500

Customs operational compliance

A strategic alliance between KPMG & C4T

Multinational – 120K declarations/year, 11 countries

	CAS software solution integrated with SAP, ERP, WMS, etc.	Customs Brokers
Software implementation	€96 000	Not applicable
Internal IT integration cost on the client side (estimate)	€ 70 000	Not applicable
Software license cost	€ 536 000	Not applicable
Write-off period for implementation costs	3 years	Not applicable
Customs broker costs	€ 372 690	€ 3 600 000
Internal administration cost per declaration to follow up with external customs brokers, transmit data and documents, administer controls, etc. (estimate, based on 4 FTEs)	€ 280 000	€ 1204 280
Cost for waiting time of shipments	Not applicable	€ 2 408 560
Optional: managed customs services by C4Tteam (can be executed by your internal team as well) If managed customs services is included, the internal administration cost will be significantly lower.	€ 500000	Not applicable
Total cost/year	€ 1 854 983	€ 7 212 840

Annual Savings with CAS Software Solution: € 5 357 857

関税事務コンプライアンス

KPMGとC4Tによる戦略的提携

大規模多国籍企業の事例 - 申告件数年間12万件、11カ国

	CASソフトウェアのSAP、ERP、WMS等とのシステム連携関連費用	通関業者への費用
ソフトウェア導入	€96 000	Not applicable
クライアント内部のシステムインテグレーション費用 (推定)	€ 70 000	Not applicable
ソフトウェアライセンス費用)	€ 536 000	Not applicable
システム導入費用償却期間)	3 years	Not applicable
通関代行費用	€ 372 690	€ 3 600 000
通関業者との連携、外部データ通信料、貿易文書作成、事務手続費用などの内部事務管理費用 (4人月として推定)	€ 280 000	€ 1204 280
貿易手続待期間における保管費用	Not applicable	€ 2 408 560
オプション : C4Tチームによる通関業務 (自社内にリソースがある場合は削除可) もし含まれている場合は、内部事務経費は更に低くなる	€ 500000	Not applicable
Total cost/year	€ 1 854 983	€ 7 212 840

CAS導入による年間削減経費 : €5 357 857

Customs operational compliance

A strategic alliance between KPMG & C4T

CAS

Reduce the time & effort spent on customs



Automated declaration creation



Automated data verification



Legal content included



Multi-country



Double-direction filing

関税事務コンプライアンス

KPMGとC4Tによる戦略的提携



CAS

Reduce the time & effort spent on customs



申告書自動作成



自動データ検証



法的適合性検証



多国間連携



多方向入力



What can we do for your
clients?



KPMGによる御支援

KPMG's Customs team: what we do

Brexit impact assessments

Inhouse trainings

Excise duties

Free Trade Agreements

Supply chain optimisation

Export control & dual-use

Trade restrictions

Outsourced customs tasks

Sustainability (e.g. CBAM)

Global Trade Health checks

Automation and technology

Classification & valuation

Design customs function

AEO applications

M&A and audit support

And much more...

KPMG関税チームとして御提供可能なサービス

Brexit 影響分析

トレーニング

関税計算支援

FTA

サプライチェーン最適化

輸出貿易管理

貿易規制調査

通関実務アウトソース

サステナビリティ (越境炭素税等)

貿易管理態勢チェック

自動化支援

税表分類

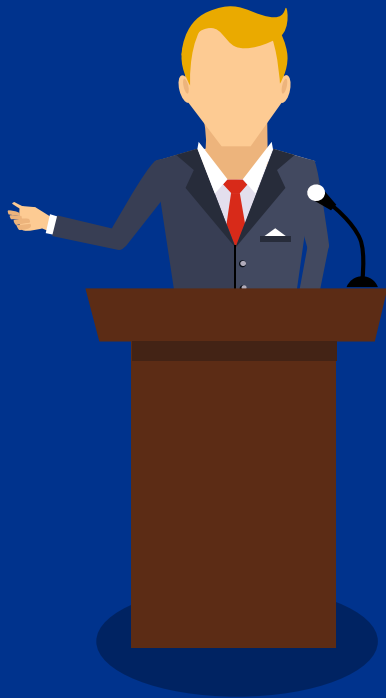
通関部署設立支援

認定通関事業者申請支援

M&A 及び監査

And much more...

連絡先



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