Customs Origin Fraud

and

Professional Fraud Facilitators
Who are they?
What do they do?
Where do they operate?
Shenzhen TOP&PROFIT international forwarding Co., LTD. founded in 1999. We have been engaging in developing flight course from Shenzhen to the world for quite several years. We have well-cooperated with excellent container transportation company, customs company, custome monitor warehouse and so on, paying attention to every tache of freight. At the same time, we are experienced in operating and dealing with customer files so as to assist customers to transit goods more efficiently.

We are company specialize in 3rd country transshipment/transloading logistics service and we provide Malaysia, Indonesia, Thailand, Vietnam Certificate of Origin for importers save and evade anti dumping duty. Specializes in re-exports, transloading, third-party transport (third-country trade quotas) business to avoid anti dumping duties and other trading barriers., we provide exports of goods transport, logistics operations and related technical processes in China. We has cooperation with local factories in Indonesia, Bangladesh, Malaysia etc. offering appropriate support services for customers and provide original certificate (Form A, Form B, Certificate of Origin, BV, BV-PSI, BV-CDV, SGS, K1, K2, Health certificate, ANEXO III) issued by the Some third country. One-stop transshipment services, stuffing & un-stuffing, endorsement of embassy. Nearly 10 years of experience, which make your business smoothly.

Transshipment country service as follows:
Via Korea, Singapore, Malaysia, Indonesia, Taiwan, Vietnam, Thailand, India, Bangladesh, Sri Lanka and Turkey

**Anti-Dumping** Product:
Porcelain ware, Alloy wheel, Citric acid anhydrous, Foodstuff, Roller chain,
Shoes, Thread studs, Roller chain, Wire rope, Lamp, Ps plate, Pvc sheet, Lock,
Ball pen, Textile, Fiberglass mesh, Fastener, Seamless steel tube, Candle,
Ceramic tile and so on.
Example from Internet:
Example from Internet:

Globe Success International Transportation (Shenzhen) Ltd. (Guang Zhou Office)

Selling Lead

Sell Re-export transportation service

We are expert on Re-export transportation from China. We are providing shipping solutions for cargo restricted by anti-dumping or extreme duty.

If you are headache for high tax, or headache for the import quota which the goods are imported from China. We may help you to make Re-export from other places, such as Malaysia, Thailand, Taiwan, Philippine, Bangladesh and India etc. And we will arrange all sets of the original docs to you to make clearance in the destination.

The Re-export charges example FOB Malaysia, it will be USD2500/20’ USD3500/40’HQ, including freight shipped from China to Malaysia, and the change container charges, and making all the docs from Malaysia, form A. Then you may pay the destination by 3.5% TAX, instead of 26.8% or more.

Our Service cover the following destinations, where restrictions imposed on alloy wheels, fastener, fiberglass mesh, domestic ceramic, stainless steel pipes, hardwood flooring, ball pen, shoes, clothing, bicycle, garment, porcelain ware, energy saving lamp led lamp, etc. which are imported from China to EU, RUSSIA, TURKEY, USA, MEXICO, ARGENTINA, VENEZUELA, BRAZIL, etc.

We have factories in Malaysia, and branch office in Malaysia, welcome to visit us. And we have experience to cooperate with EU check-back, we have good relation ship with Malaysia business meeting.

Our company was founded in 1999 with headquarter in Shenzhen, Globe Success International Transportation Co., Ltd. is a professional logistics service provider with China MOC's NVOC Certificate. The company keeps steady growing with 2 branches in China which is Tianjin, Qingdao, Shanghai, Ningbo, Guangzhou, Beijing, Nanning, Hongkong, and 3 oversea branches: Malaysia, Thailand and Australia.
What do they do?

Provide a complete fraud package to EU importers and Chinese exporters.

- Delivery of goods to EU port
- Change of container in transit country
- Documented new origin for goods (new B/L, invoices, origin certificates)
Example of Modus operandi

Work Flow:

1. China Supplier
2. Shipping
3. Singapore Transloading Indonesia
4. Reshipping
5. Indonesia/Malaysia/Bangladesh Documentation
6. Destination Brokerage
7. Final Delivery

Source: http://www.adcvdenforce.com/schemes.asp
Where do they operate?

- Malaysia
- Thailand
- Indonesia, Philippines
- India, Vietnam
- Taiwan
Example about advertisement for circumvent EU anti-dumping on fiberglass:

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Source: http://bbs.cnoolnet/cthread-62483518.html
根据欧盟委员会的最新决定，欧盟将对已征收18年的针对中国自行车的反倾销税再延长5年，即延长到2018年。这一反倾销措施原定于今年10月到期。欧盟委员会向中方递交相关通知说，将对中国自行车继续征收48.5%的惩罚性关税。另外，欧盟方面还将从今年9月中旬起对中国进口的陶瓷征收为期5年的惩罚性关税，税率最高为69.7%。

针对此产品，我司提供台湾转口业务，通过台湾中转，出具台湾产证文件，并用台湾全套文件作为请关文件方可避征反倾销税。

第三地转口流程如下

一、从中国港口海运至台湾基隆或高雄港
二、于台湾包税区进行倒提
三、在由基隆或高雄港转运至欧盟目的港

此产品之前一直在马来操作，出马来西亚的FNC，但因马来操作太多，引起了欧洲的大反查，很多因为签的FNC不是工厂的，所以没有顺利通过反查，这一结果让很多CONSIGNEE对马来转口有所疑虑。欧洲也开始对马来过去的引起注意，反查率极高。所以马来转口已不是最佳的选择。

针对马来的转口限制，台湾转口相对来讲，有以下的优势：

我公司在台湾有长期合作的自行车工厂，可以配合海关反查，可以代收外汇，安全性高，所提供的文件真实可靠，可以上网站上查询。另外中线至台湾的海运费用便宜，运输时间短，工厂可以自己安排中国至台湾的运输，也可让我公司安排，到台湾后我公司安排换单，换单时间2天，台湾至欧洲的时间26天左右。

以上为台湾转口流程，如需了解更多，请来电咨询。

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Why be concerned?

- Loss of revenue/distortion of trade (EU)
- Impact on legitimate producers/exporters (Transit countries)
- Impact on investigation resources (EU + Partner countries)
Why be so concerned?

- Current volume and range of fraudulent traffic
- Level of sophistication of mechanisms and expertise of the professional fraud facilitators
- Current trends
Fraudulent modus operandi

Certificate of origin

Invoice issued for the real consignor

Free Zone

Customs Area

May-June 2011

GVCU5112295
ECMU9693156
GESU5706041
FSCU6875945
HLXU6533185
HLXU6038915
HLXU4553515
HLXU6390870
Increasing volume and range of products

Fraud service extending to traffic for USA and Australia (+ others)

Operators relocating their activities
Recipe for success

- Close cooperation with international partners
- Application of risk analysis techniques
- Joint investigations with partner investigations in country of provenance
Evidence obtained for duties evaded in excess of € 120 million

Investigations cover approximately 10,000 consignments

Duties actually recovered in 2013 amounted to € 74 million
THANK FOR YOUR ATTENTION!

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