



**Brett Lipman**  
*Senior Manager, Trade & Customs*

## **KPMG LLP**

### **Background**

Brett Lipman is a Senior Manager in KPMG's Trade & Customs Practice who leads the Charlotte, North Carolina office. He has nearly a decade of experience assisting multinational companies with developing creative and cost-effective solutions for reducing import tariffs and enhancing overall trade compliance. Amongst the many trade areas that Brett routinely supports, he is particularly experienced with complex customs valuation matters, especially those related to the intersection of customs compliance, transfer pricing, and tax.

Prior to joining KPMG, Brett received a Juris Doctor from the Benjamin N. Cardozo School of Law where he served as editor of the Journal of International and Comparative Law and is admitted to the New York Bar. He also received a Bachelor of Arts in Economics from Bucknell University.

### **Professional and industry experience**

Brett uses his legal and regulatory background to assist a wide variety of clients on import and export matters and has extensive experience in assisting companies with duty-saving initiatives, customs valuation analyses, value chain management opportunities, global trade automation solution implementations, and monitoring import/export compliance both domestically and internationally. Brett provides this assistance to clients in diverse industries, including but not limited to industrial manufacturing, consumer goods, retail, food and beverage, automotive, chemicals, pharmaceuticals, telecom, and construction. Specific examples of Brett's past experiences include:

- Performed numerous customs valuation analyses including considerations such as related party pricing; transfer pricing adjustments; royalties, assists, and other statutory additions; computed, deductive, and fallback methods; commingled merchandise; and vendor managed inventory.
- Helped to design and enhance companies' global tax structures by aligning trade, customs, and IT operations to support tax positions regarding title, risk of loss, revenue recognition, and inventory recognition.
- Conducted country of origin analyses for a diverse set of products both for marking purposes and for the application of special tariff rates (e.g., §301).
- Reviewed existing and developed additional global trade compliance policies, standard operating procedures, compliance manuals, and process flows for a number of import and export compliance areas.
- Helped to design, develop, and execute a manufacturer's multinational strategy for soliciting free trade agreement certificates of origin, claiming preferential duty treatment, and issuing preferential certificates to downstream customers.
- Assisted large U.S. retailers with calculating, qualifying, and validating whether their products sourced from overseas were eligible for preferential tariff treatment under various free trade agreements and GSP.
- Supported clients with global trade automation solution implementations in varying capacities from high-level advisor to fully outsourced implementer. Experience with modules including but not limited to free trade agreements, restricted party screening, and tariff classification.
- Assisted multinational clients with conducting mass classification projects.