



## ***Lucy Wan*** ***Senior Manager, Customs & International Trade***



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As a Senior Manager with PricewaterhouseCoopers' Los Angeles office, Lucy Wan is specialized in U.S. Customs and international trade consulting. She assists clients on complex international trade, risk management and regulatory compliance issues in connection with merchandise imports into the U.S. Lucy has significant experience in assisting clients with navigating Customs' Focused Assessment and Quick Response Audits (QRAs) processes.

With over 20 years of experience in customs and trade, Lucy's areas of expertise include customs valuation, classification, country of origin, supply chain security, forced labor, free trade agreements and special trade programs. Lucy also assists clients with global direct/indirect tax, trade automation, supply chain restructuring initiatives.

In the customs valuation area, she has extensive experience with transaction value, computed value (including Cost Submission), deductive value, First Sale for Export, and customs pricing between related parties. In the risk management area, she helps clients during complex customs audits and with the implementation of improvement plans. With the recent changes occurring in the global trade landscape, she also advises clients involved in operational transformations from offshoring to nearshoring, or from B2C to B2B.

Lucy's clients include large multinational corporations in retail, houseware, information technology, electronics, automotive, aerospace, bio-tech and pharmaceutical industries.

Lucy Wan holds a B.A. of Hispanic Studies from Beijing Foreign Studies University and a Master of International Management from University of California, San Diego. She speaks Mandarin Chinese and Spanish fluently.



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## ***Nino Kvaraia*** ***Manager, Customs & International Trade***

Nino is a manager in PwC's Customs & International Trade Practice (CIT), based in New York City. She assists clients in addressing complexities of international trade, customs, and indirect taxes. Nino has been involved in projects related to tariff classification, customs valuation, preferential trade programs, free trade agreements, foreign trade zones, duty drawback and First Sale for Export (FSFE) implementation. Nino has worked with companies across varied industries including pharmaceutical, automotive, industrial and chemical products, retail and telecommunications. She teams with PwC's international tax, transfer pricing, excise tax, Mergers and Acquisitions (M&A), and supply chain management professionals to deliver fully integrated solutions designed to decrease indirect tax costs and risks to clients.

Nino received her MBA with a concentration in Supply Chain Management from the State University of New York at Binghamton, her graduate certificate in Business Analytics from Northeastern University and her BA in Business Administration – International Business from Fort Lewis College.