



## **Paul Sumner**

Tel: +662 344 1295

Fax: +662 286 6363

[Paul.Sumner@th.pwcglobal.com](mailto:Paul.Sumner@th.pwcglobal.com)

Paul is a Director in our Thai practice. Paul advises companies on all aspects of the cross border movement of products. He has extensive experience of planning and conducting national, regional and global custom reviews.

Paul has worked on all aspects of customs and trade issues, including valuation, classification, origin and customs procedures. Paul specialises in valuation and has advised a number of multi-national companies on the implementation of the WTO Valuation Agreement in Thailand and across Asia. Paul has also advised Thai Customs on issues such as balancing enforcement with trade facilitation.

Before joining PwC in 1997, Paul spent 5 years with Her Majesty's Customs & Excise in the U.K. Paul was stationed in Valuation Branch, undertaking casework and investigations prior to moving into the Policy Division. Paul interpreted European valuation law and precedent, and also represented UK Customs at the European Commission.

