

08 January 2026

EXPEDITORS

W E B I N A R

US CUSTOMS MARKET UPDATE

EXPEDITORS WEBINAR



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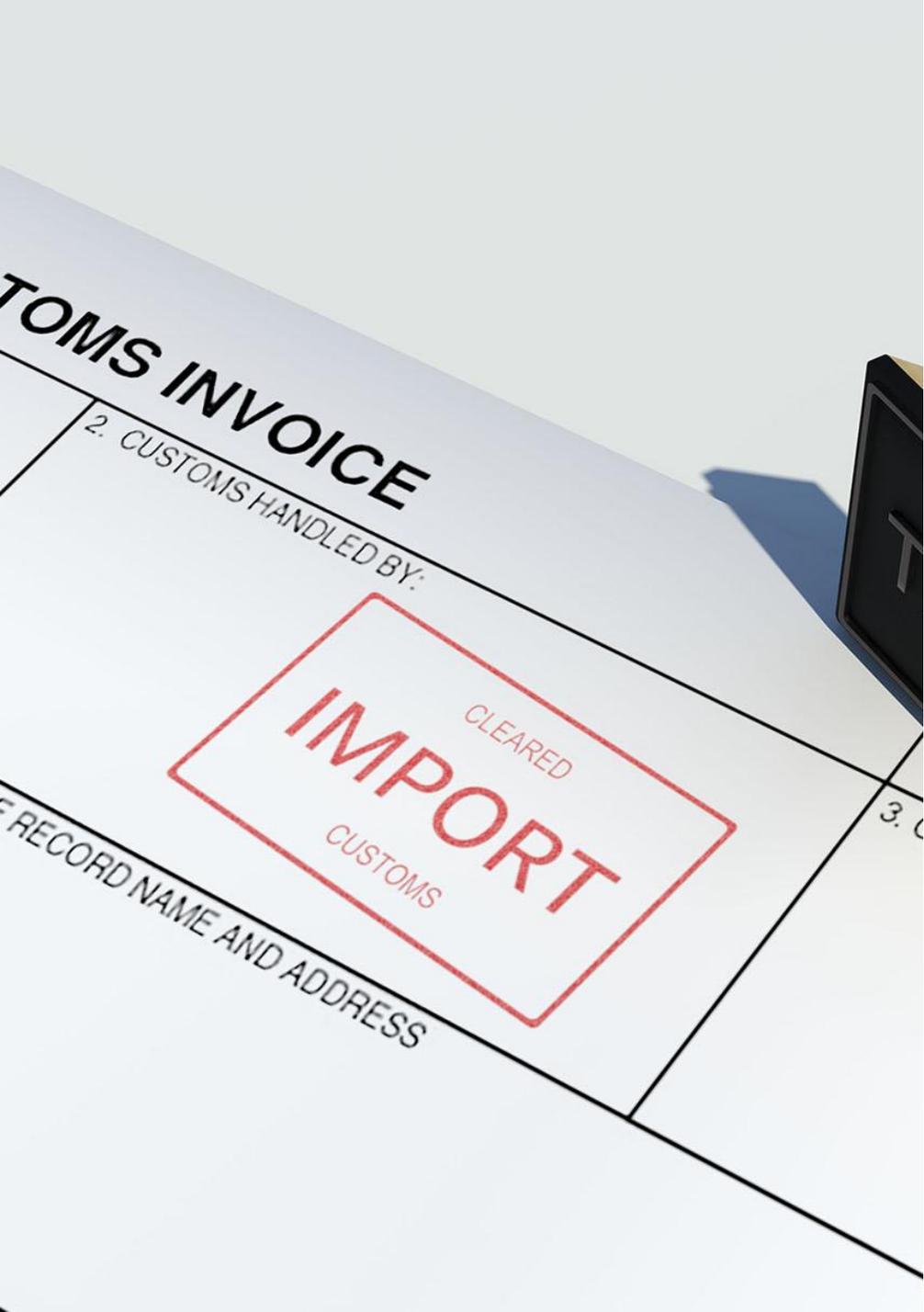
Analyst, Customs Systems,
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CUSTOMS INVOICE

2. CUSTOMS HANDLED BY:

CLEARED
IMPORT
CUSTOMS

3. CUSTOMER RECORD NAME AND ADDRESS

AGENDA

Most Recent US Trade Actions

- Recent Trade Agreements – Switzerland/Liechtenstein
- Revisions to Section 301 cases
- Trade Items Experiencing Delays
- Electronic Refund Processes

What Is On The Horizon?

- Important Upcoming Dates
- 232 Cases and the IEEPA Court Ruling
- Status of Ongoing Section 232 Cases
- Trade Agreement negotiations

Strategies for Navigating Complex Trade Remedy Questions

Key Takeaways

MOST RECENT US TRADE ACTIONS

U.S.-SWITZERLAND-LIECHTENSTEIN: FRAMEWORK AGREEMENT FOR TRADE

[Link to FRN](#)

[Link to CSMS](#)

IEEPA Reciprocal Tariff Calculation

If most favored nation (MFN) duty \geq 15%: No reciprocal tariff.

If MFN duty < 15%: Flat 15% tariff applies.

Retroactive to 14 Nov 2025

Agricultural & Unavailable Natural Resources

Specified products are exempt from IEEPA reciprocal tariffs if they appear on the HTS list

Retroactive to 14 Nov 2025

Non-Patented Pharmaceutical Products

Specified products are exempt from IEEPA reciprocal tariffs if they appear on the HTS list

Retroactive to 14 Nov 2025

Civil Aircraft Agreement

Covered products remain duty-free (if on HTS list)

Exempts from only IEEPA reciprocals – *unlike other trade agreements*

Unmanned aircraft are not exempt

Retroactive to 14 Nov 2025

UPDATES TO SECTION 301 CASES

1

China's Forced Technology Transfer Policies and Practices

(initiated August 24, 2017)

The Biden-era Section 301 tariff hikes on specific products from China came into effect on 01 January 2026, marking the final scheduled increase.

- MFN + **25%**: Permanent Magnets, Lithium-ion Batteries for Non-electric Vehicles, Natural Graphite
- MFN + **50%**: Facemasks (*was previously 25%*)
- MFN + **100%**: Medical Gloves (*was previously 50%*)

[Source](#)

2

Nicaragua Labor Rights, Human Rights, and Rule of Law

(initiated December 10, 2024)

The U.S. Trade Representative announced tariffs on Nicaraguan imports not covered by the US-CAFTA agreement.

- Starting at **0%** in 2026
- Rising to **10%** in 2027
- Rising to **15%** in 2028

These rates may change if Nicaragua does not address key concerns.

[Source](#)

[All Section 301 Investigations](#)

ITEMS THAT ARE DELAYED



End of Year HTS Changes

Because of the government shutdown, the ITC was unable to finalize the year-end HTS updates and has confirmed that these changes will now take effect around 01 February 2026.

[Link](#) to potential changes.



Section 232: Furniture & Cabinets Tariff Hikes

President Trump [postponed](#) the planned tariff increases on imported upholstered furniture, kitchen cabinets, and vanities by one year, keeping current rates at 25% until at least 01 January 2027.



Section 232: Steel/Aluminum 2nd Round Tariff Inclusions

BIS missed its original 20 December 2025 deadline to decide on the second batch of steel and aluminum inclusion requests. This pending batch may include up to 1,029 HTS numbers.



TRUMP TARIFF PROPOSALS

Still on the radar screen....

1. 200% tariff on European wine, champagne, and spirits
2. 100% tariff on foreign-made movies
3. 100–200% tariffs on branded or patented pharmaceutical products
4. ~100% tariff on computer chips and semiconductors made outside the U.S.
5. Increase of the “reciprocal” baseline tariff from 10% to 15–20%
6. Creation of an “External Revenue Service” to collect tariffs
7. \$2,000 tariff dividend issued to U.S. Taxpayers



CBP Modernizes Electronic Refund Enrollment Process

U.S. Customs and Border Protection (CBP) recently improved the Automated Clearing House (ACH) refund sign-up process in support of [Executive Order 14247](#) and the mandatory transition to electronic refunds on February 6, 2025, as announced in the Federal Register. To authorize ACH refunds, the trade community must now use the Automated Commercial Environment Secure Data Portal (ACE Portal). Learn more below about how to get an ACE Portal account and use the new ACH refund authorization tool.

Step 1: Ensure ACE Portal Access with the Importer Sub-account View

- For ACE Portal trade account owners (TAO) with importer sub-account access, proceed to Step 2.
- For ACE Portal TAOs without the importer sub-account view, learn how to add the importer sub-account view on the [Managing an ACE Portal Account webpage](#).
- For those who receive refunds but do not currently have ACE Portal account access, use the [new automated application](#) to create a top account with the importer sub-account view. Check out this [Information Notice to learn more about the modernized application tool and related training resources](#).

ACE Portal users must have a current CBP Form 5106 record on file with CBP to access the Importer sub-account view

Information Notice:
[Modernized ACE Portal Importer Account Application](#)



Training Guide:
[Modernized ACE Portal Importer Account Application](#)



Step 2: Use the ACE Portal to Manage ACH Refund Information

1. Log in to your ACE Portal top account as TAO or as an authorized Proxy TAO or Trade Account User.
2. Navigate to the importer sub-account view and locate the *ACH Refund Authorization* tab.
3. View, add, and update U.S. bank information for receiving refunds.

For more information and training resources, review this [Information Notice about the new ACH tab](#).

CBP Form 4811 "Notify Parties" will continue to receive paper checks until February 6, 2026. However, "notify parties" may apply anytime for an ACE Portal importer sub-account and enter their bank information to prepare to begin receiving electronic refunds on February 6, 2026.

Information Notice:
[New ACE Portal ACH Enrollment Tool](#)



Training Guide:
[New ACE Portal ACH Enrollment Tool](#)



REMEMBER: ACE Portal users with importer sub-account access can run the REV-603 Trade Refund report in ACE Reports to view refund data. For help running the report, review the [ACE Refund Report Quick Reference Card](#)

Training Guide:
[ACE Refund Report](#)



The background features a dark gray field with scattered geometric elements. These include solid black squares of various sizes, vertical red lines of varying lengths and thicknesses, and horizontal white lines of varying lengths and thicknesses. The elements are distributed across the frame, with some appearing in the top-left and bottom-right corners, and others more centrally located.

WHAT IS ON THE HORIZON?

SELECTED TRADE DATES FOR 2026

JANUARY

- 01:** Biden-era Section 301 updates take effect
- 01:** EU begins enforcing Carbon Border Adjustment Mechanism (CBAM)
- 26-27:** EU panel reviews amendments to US-EU Trade Deal
- 30:** US government funding set to end

FEBRUARY

- 01:** US "End of Year" HTS Changes to be implemented
- 02:** President's budget request is due to Congress
- 06:** 201 TRQ and duties on Solar cells expires
- 18:** USTR to hold public hearing to inform its annual Section 301 report

MARCH

- 01:** President's trade agenda is due to Congress
- 31:** USTR's National Trade Estimate report on foreign trade barriers is due to Congress
- 31:** US-Switzerland must finalize trade agreement

APRIL

- Trump has said he will visit China
- 15:** Semiannual Treasury report on currency practices is due to Congress
 - 30:** USTR issues report around this date on Section 301 intellectual property practices

FUTURE

- 30 Jun:** EU and UK steel safeguards will expire
- 30 Jun:** Commerce to issue a report on domestic copper assessing whether a phased, universal import duty on refined copper should begin 1 Jan 2027
- 01 Jul:** USMCA parties formally launch the agreement review
- 21 Jul:** USTR to brief Congress on Mexico and Canada's USMCA review negotiating positions
- 10 Nov:** One-year U.S.-China tariff and trade suspensions set to expire

Source: Inside U.S. Trade. "Supreme Court, USMCA Review, Elections Shape Trade Policy in 2026." InsideTrade.com, <https://insidetrade.com/daily-news/supreme-court-usmca-review-elections-shape-trade-policy-2026>.

THE OVERLAP BETWEEN OPEN INVESTIGATIONS AND THE IEEPA COURT CASE

1

Scenario 1 – SCOTUS Rules Against Broad IEEPA Tariffs

- Current 232/301 cases ramp up
- Additional 232/301 cases are opened
- Additional authorities to levy tariffs are used

2

Scenario 2 – IEEPA Tariffs Stand as Is

- Lower profile 232 and 301 investigations are closed without action
- Administration mitigates impact of broad 232 actions through agreements with industry leaders
- Announcements of new cases slows

OPEN SECTION 232 INVESTIGATIONS

- Key legal deadlines include starting the investigation, Commerce's report due within 270 days, the President's decision within 90 days after, and action taken within 15 days of that decision.
- The entire process can take up to 375 days but may be shorter depending on Commerce and the President.
- Commerce isn't required to publish their report.
- You will know that the investigation has effectively concluded if you see:
 - A Presidential proclamation imposing (or declining to impose) tariffs
 - A White House fact sheet referencing Commerce findings
 - Federal Register notices implementing remedies

Open Investigation	Maximum Duration
Pharmaceuticals and Pharmaceutical Ingredients (initiated 01 Apr 2025)	11 Apr 2026
Semiconductors and Semiconductor Manufacturing Equipment (initiated 01 Apr 2025)	11 Apr 2026
Critical Minerals (initiated 22 Apr 2025)	02 May 2026
Commercial Aircraft and Jet Engines (initiated 01 May 2025)	11 May 2026
Polysilicon and its Derivatives (initiated 01 Jul 2025)	11 Jul 2026
Unmanned Aircraft Systems; Parts and Components (initiated 01 Jul 2025)	11 Jul 2026
Wind Turbines (initiated 13 Aug 2025)	23 Aug 2026
Personal Protective Equipment, Medical Consumables, and Medical Equipment, Including Devices (initiated 02 Sept 2025)	12 Sept 2026
Robotics and Industrial Machinery (initiated 02 Sept 2025)	12 Sept 2026

CURRENT STATUS OF TRADE AGREEMENTS



Deals In The Implementing Stage

United Kingdom*
European Union*
Japan
South Korea
Malaysia*
Cambodia*
China



Agreements Announced, Not Finalized

Switzerland and Liechtenstein
Indonesia
Thailand
Vietnam
Philippines
Argentina
El Salvador
Guatemala
Ecuador
Pakistan



Still Negotiating

India
Brazil
Saudi Arabia

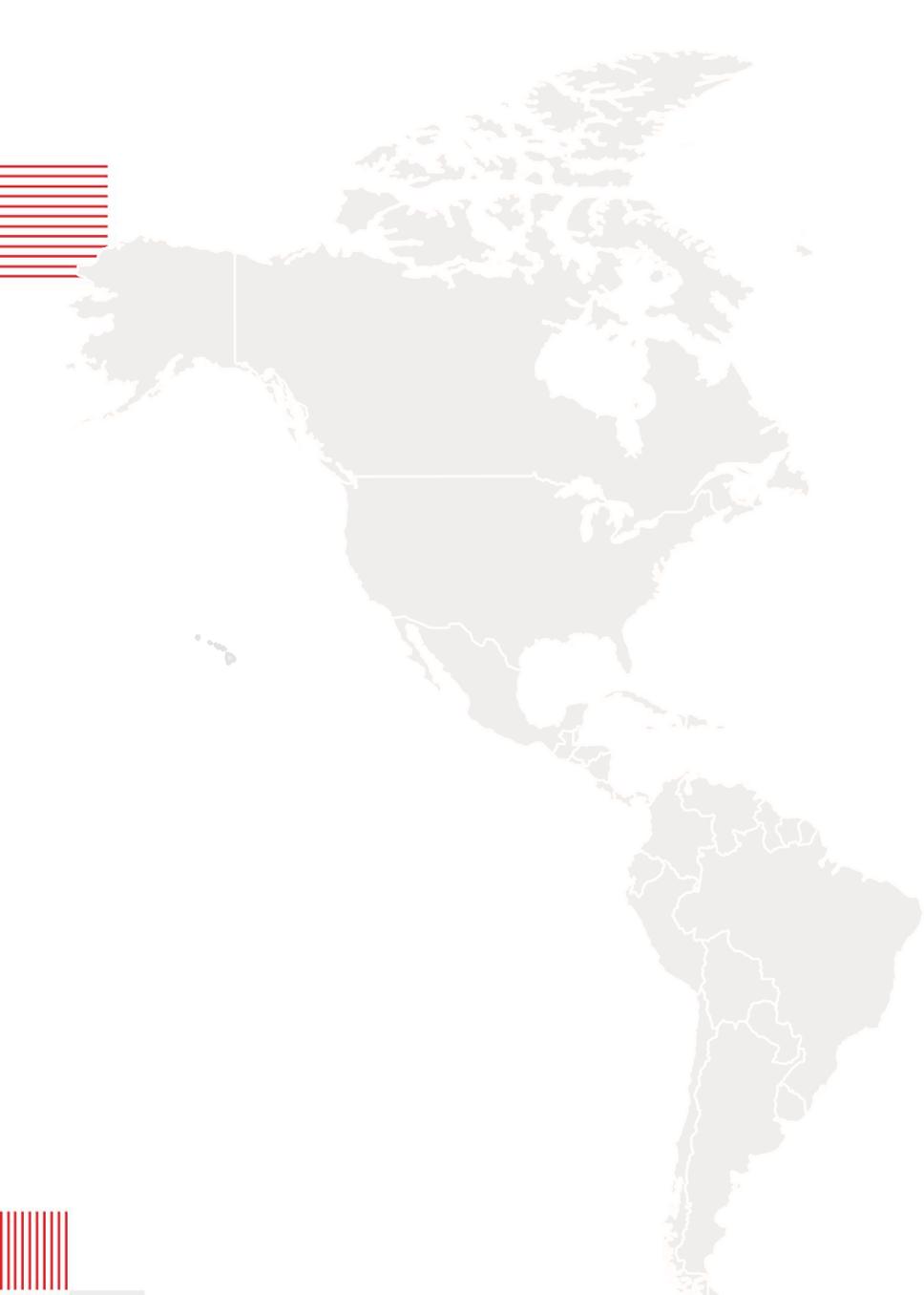


Preparing For Review

U.S-Mexico-Canada

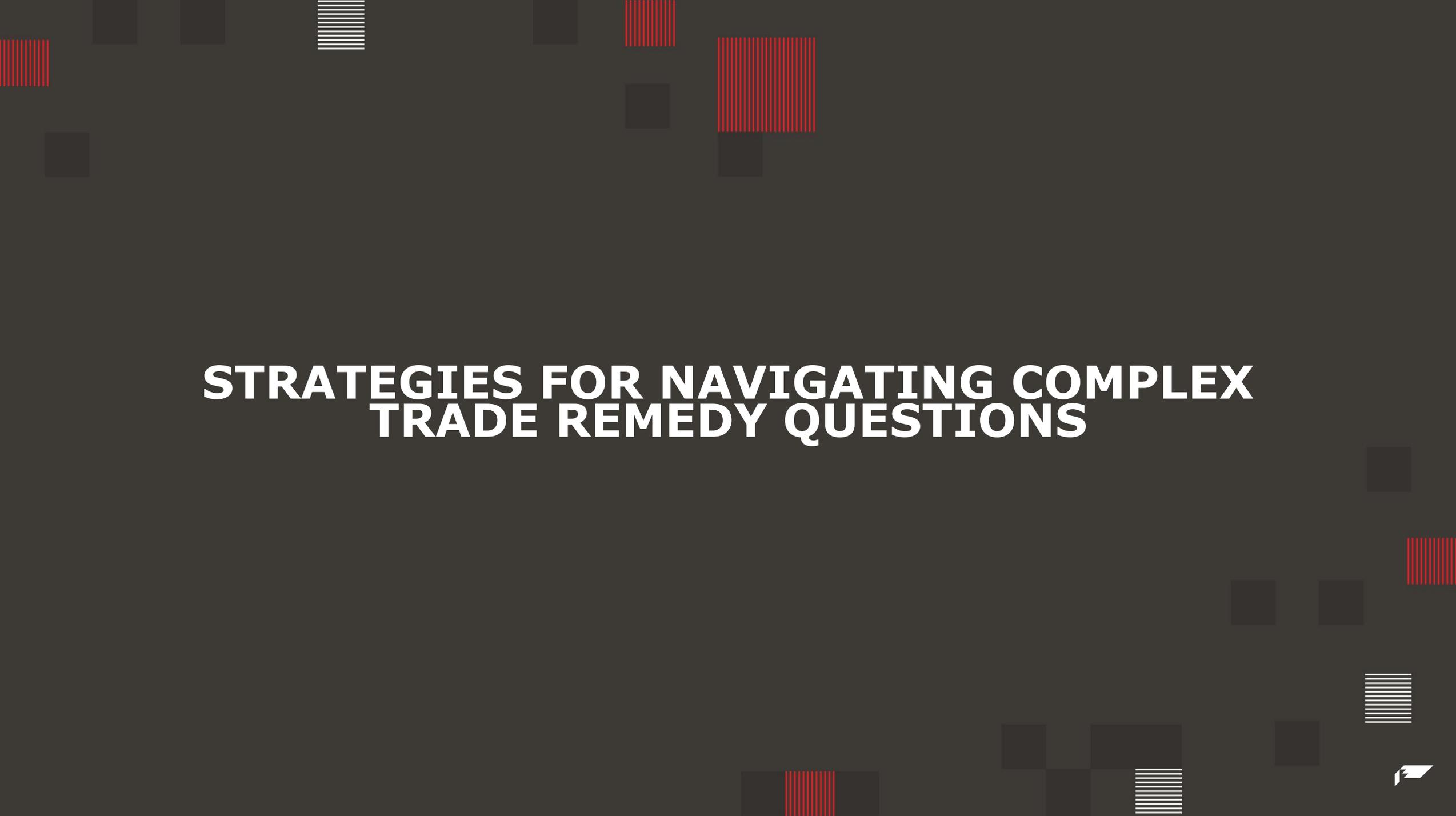
* indicates that a formal agreement text has been issued

Source: Inside U.S. Trade. "Many Deals Remain Works in Progress Following a Year of Talks and Tariffs." Inside U.S. Trade, <https://insidetrade.com/daily-news/many-deals-remain-works-following-year-talks-and-tariffs>



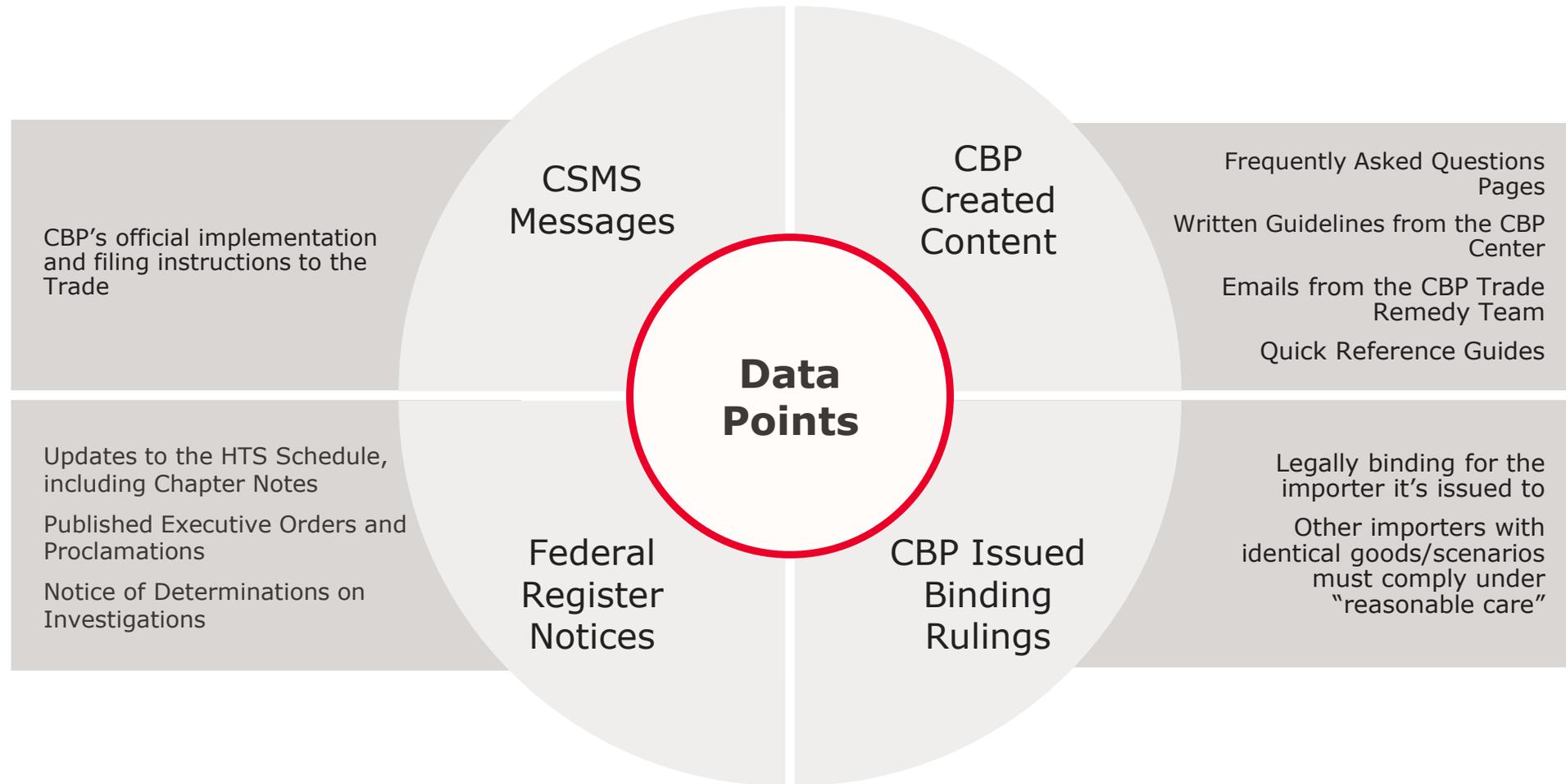
WESTERN HEMISPHERE RELATIONS ISSUES IMPACTING TRADE

- USMCA Joint Review
- Strategic competition with China in the region
- Migration, border management and transnational criminal networks
- Energy transition and need for critical minerals
- Regional stability flashpoints



STRATEGIES FOR NAVIGATING COMPLEX TRADE REMEDY QUESTIONS

MANY SOURCES ARE AVAILABLE

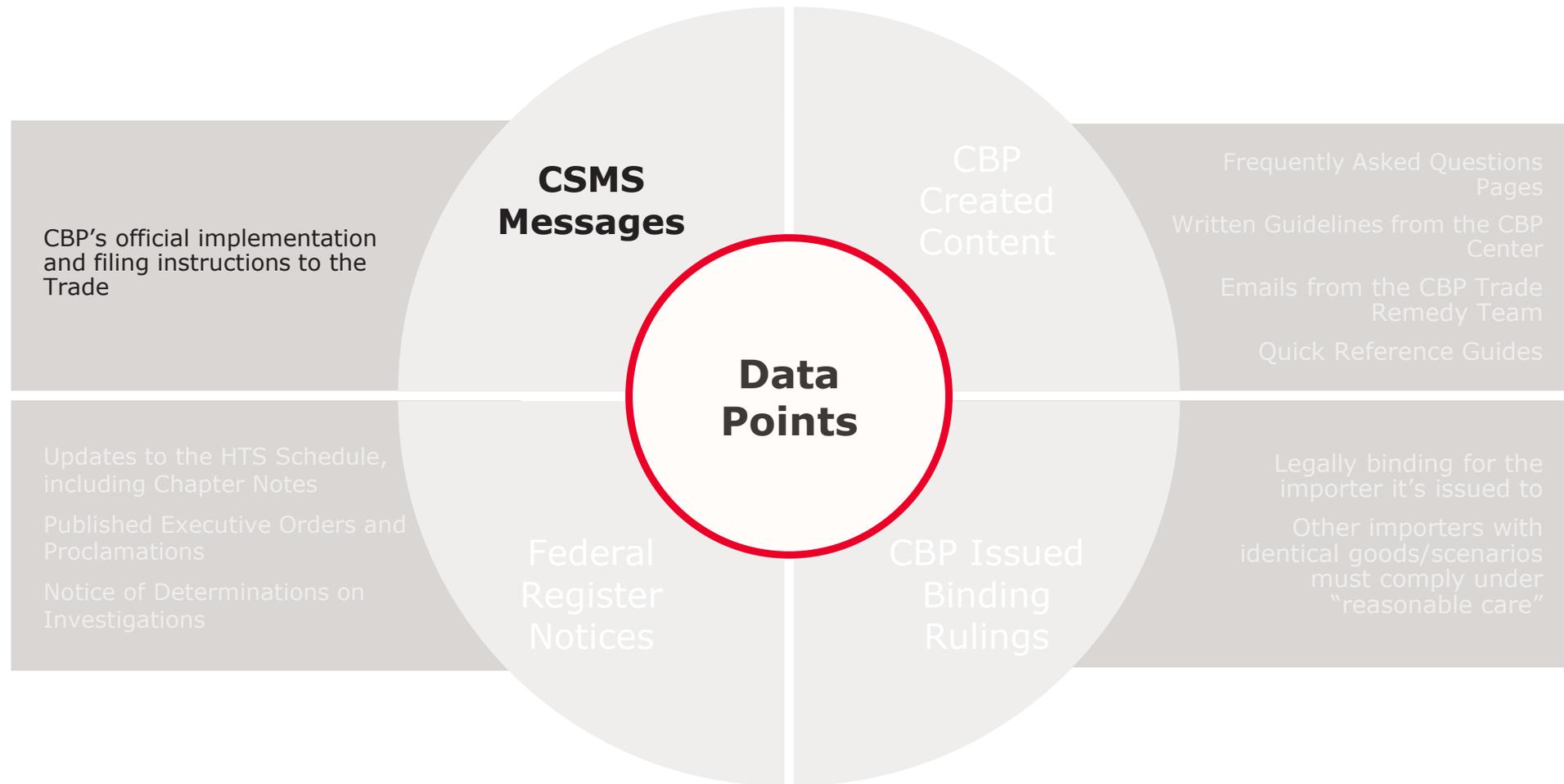


I have a product that is on the Section 232: Aluminum HTS list and only requires duties on the value of the aluminum content. However, I **don't know** my **aluminum** smelt and cast **countries**. Therefore, I know that I need to pay **200% duties**.

Are those 200% duties applicable to the full value of the product or only the aluminum content value?



MANY SOURCES ARE AVAILABLE





U.S. Customs and Border Protection

Cargo Systems Messaging Service

CSMS # 65340246 - GUIDANCE: Section 232 Aluminum Import Instructions for Reporting Unknown for the Country of Smelt and Cast

The purpose of this message is to provide updated guidance on how to report the country of smelt and cast on derivative aluminum imports when the product is subject to Section 232 aluminum measures, but the importer does not know the country of smelt and cast.

Effective June 28, 2025, for imports of derivative aluminum subject to Section 232 measures, if importers do not know the country of smelt and/or cast then the importers should report "unknown" in lieu of the International Organization for Standardization (ISO) code for the unknown smelt and cast country. When reporting "unknown", importers will be required to report HTS 9903.85.67 or 9903.85.68, as applicable, and will be assessed the 200 percent Section 232 duties on imports of aluminum from Russia.

Smelt and Cast Country Reporting Instructions:

To report the primary country of smelt, secondary country of smelt, or country of most recent cast importers must report the ISO code on aluminum articles and derivative aluminum articles on all countries subject to section 232.

Importers/Filers must report "Y" for primary country of smelt; and/or secondary country of smelt. Importers/Filers may not report "N" for both primary country of smelt and secondary country of smelt.

For the Importer's Additional Declaration Record Type '07' if either the derivative aluminum primary and/or secondary country of smelt or country of cast is unknown, report 'UN' (unknown) for the ISO country code. When reporting 'UN', the 200 percent Section 232 duties for Russia aluminum will be assessed on the entry summary line.

The ACE Entry Summary Create/Update CATAIR (v105) has been updated with additional technical details and reporting requirements. Also, the Entry Summary Error Dictionary has been updated to include two new errors:

- 856: UNKNOWN ALUM SMELT/CAST CTRY NOT ALLOWED
- 60B HTS REQUIRED FOR UNKNOWN SMELT/CAST CTRY

Both documents are available on the [ACE CATAIR webpage](#) in the *Draft Chapters: Future Capabilities* section. This effort will deploy to the Certification and Production environments on June 28, 2025.

For technical questions regarding this update, contact your assigned CBP Client Representative.

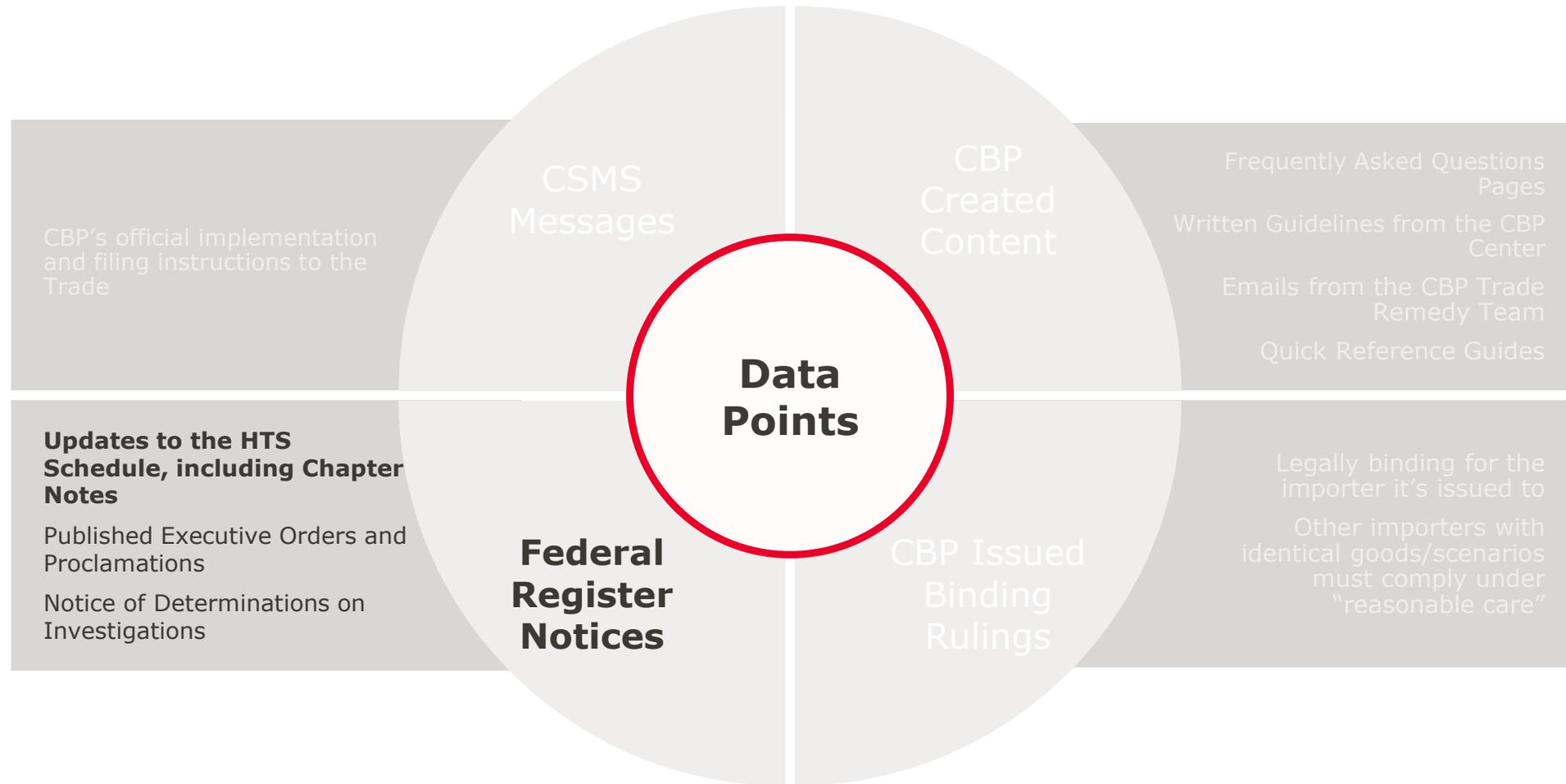
For other questions, contact the Entry Summary, Accounts, and Revenue (ESAR) Division at esar@cbp.dhs.gov.

Information and contacts related to Section 232 entry filing requirements is located on the trade remedy website on CBP.gov at <https://www.cbp.gov/trade/remedies>.

Related CSMS: 63605612, 62063449, 55438432, 55407022, 55014059, 42355735, 18-000424, 18-000372, 18-000352, 18-000317

Source

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Heading/ Subheading	Stat Suffix	Article Description	Unit of Quantity	
				General
9903.85.08	1/	Except as provided in heading 9903.85.09, 9903.85.68 or 9903.85.70, derivative aluminum products, provided for in the tariff provisions enumerated in subdivision (k) of note 19 to this subchapter.	1/	The duty provided in the applicable subheading + a duty of 50% upon the value of the aluminum content.

Source

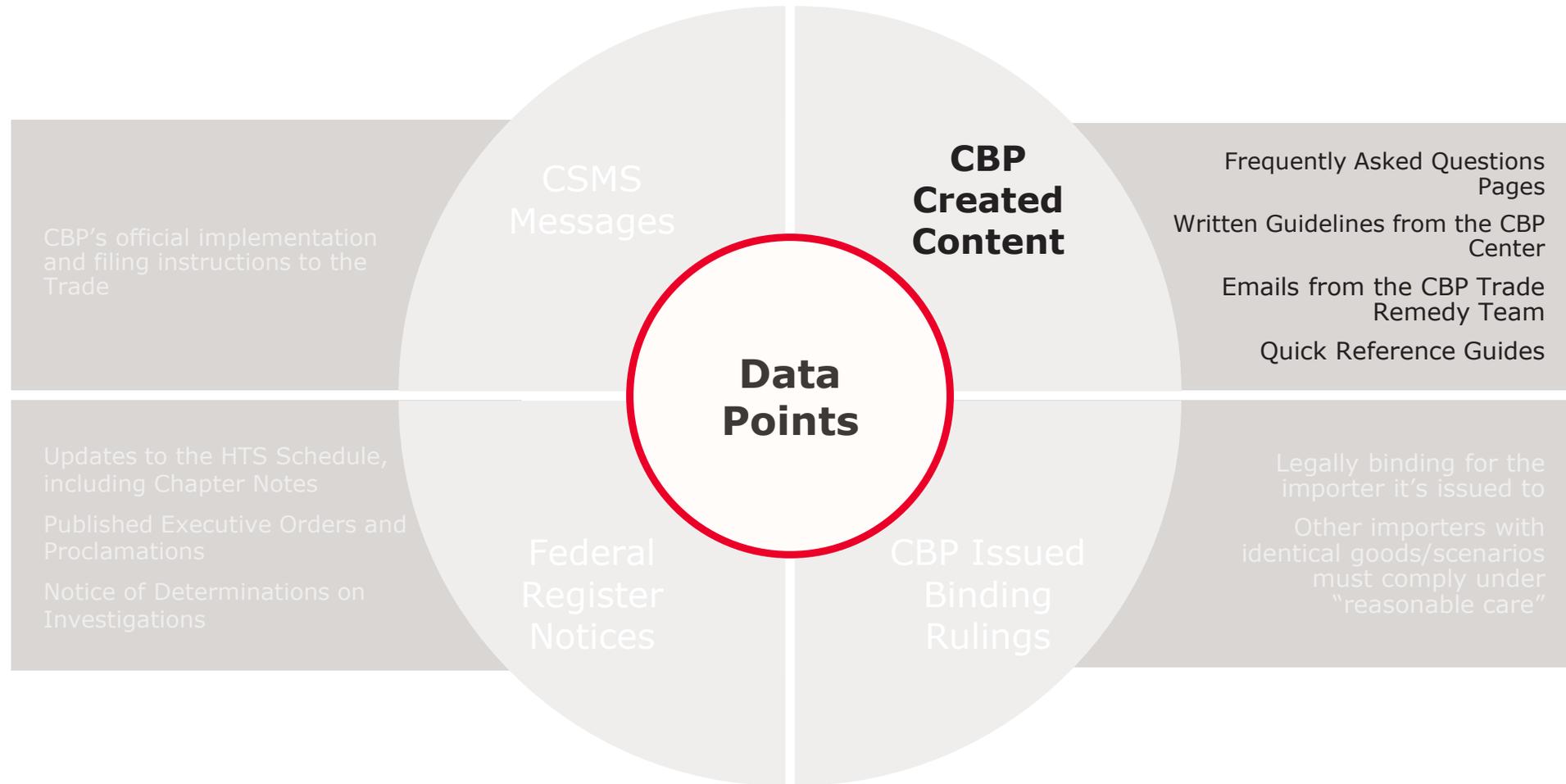
Heading/ Subheading	Stat Suffix	Article Description	Unit of Quantity	General
9903.85.68	1/	where any amount of primary aluminum used in the manufacture of the derivative articles is smelted in Russia, or where the derivative aluminum articles are cast in Russia, when such derivative articles are provided for in the headings or subheadings enumerated in note 19(a)(iii) to this subchapter, or notes 19(i), 19(j) or 19(k) to this subchapter, as applicable per the date of entry for consumption or withdrawal from warehouse for consumption, except any exclusions that may be determined and announced by the Department of Commerce	1/	The duty provided in the applicable subheading + 200%

Source

(B) Effective for goods entered for consumption, or withdrawn from warehouse for consumption, prior to 12:01 a.m. eastern daylight time on March 12, 2025, heading 9903.85.68 and 9903.85.70 provides the ordinary duty treatment of derivative aluminum articles that are the product of Russia, or where any amount of primary aluminum used in the manufacture of the derivative aluminum articles is smelted in Russia, or where the derivative aluminum articles are cast in Russia, as enumerated in subdivision (a)(iii) of this note. For any such products that are eligible for special tariff treatment under any of the free trade agreements or preference programs listed in general note 3(c)(i) to the tariff schedule, the duty provided in these headings shall be collected in addition to any special rate of duty otherwise applicable under the appropriate tariff subheading, except where prohibited by law. Goods for which entry is claimed under a provision of chapter 98 and which are subject to the additional duties prescribed herein shall be eligible for and subject to the terms of such provision and applicable U.S. Customs and Border Protection (“CBP”) regulations, except that duties under subheading 9802.00.60 shall be assessed based upon the full value of the imported article. No claim for entry or for any exemption or reduction shall be allowed for the aluminum products enumerated in subdivision (b) of this note under a provision of chapter 99 that may set forth a lower rate of duty or provide duty-free treatment, taking into account information supplied by CBP, but any additional duty prescribed in any provision of this subchapter or subchapter IV of chapter 99 shall be imposed in addition to the duty in heading 9903.85.68 or 9903.85.70. All shipments of any article that is otherwise eligible to be entered under a provision that is subject to quantitative limitations, and where any amount of primary aluminum used in the manufacture of the article is smelted in Russia, or the articles are cast in Russia, shall be entered under headings 9903.85.67 through 9903.85.70. **Except as otherwise provided in this subdivision, the duty provided in these headings shall be collected on the full value of the article that contains primary aluminum smelted in Russia, or contains articles cast in Russia.**

Source

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- Trade
 - Forced Labor
 - Enforce and Protect Act (EAPA)
 - Basic Importing and Exporting
 - ACE and Automated Systems
 - eCBP Broker Instruction and Training Resources
 - Priority Trade Issues
- Programs and Administration
 - Trade Remedies
 - e-Allegations
 - Suspension and Debarment
 - Account Management

Section 232 Tariffs on Steel and Aluminum Frequently Asked Questions

General Section 232 FAQs

Close all Open all

- Are the Section 232 duties due on imported goods subject to a Free Trade Agreement? +
- Are products entered under the Section 321 de minimis exemption subject to Section 232 duties? +
- How are goods subject to the Section 232 duties treated when they are admitted into a Foreign Trade Zone (FTZ)? +
- Can GSP and AGOA be claimed on goods subject to a Section 232 exclusion? +

Last Modified: Jul 31, 2025

At present, there is no FAQ available about reporting 'unknown' smelt or cast countries.

Trade Remedy Contact Information and Resources

Email
traderemedy@cbp.dhs.gov

Related Topics

- [Section 301 FAQs](#)
- [Section 232 FAQs](#)
- [Quota FAQs](#)
- [International Emergency Economic Powers Act \(IEEPA\) FAQs](#)

Source



New Tariff Requirements for 2025



Send questions to:
traderemedy@cbp.dhs.gov
Updated 12/18/2025
CBP Publication No. 5117-0825

The President has imposed new tariffs on imported goods under the International Emergency Economic Powers Act (IEEPA) and Section 232 of the Trade Expansion Act of 1962. **This overview is high-level and provided for informational purposes only; exemptions and details of each tariff action are not fully covered.** For additional information, consult the relevant Executive Orders and Presidential Proclamations and visit CBP.gov via the QR code above.

Autos, Auto Parts

As of May 3: 25%

25% on passenger vehicles and light trucks and auto parts of all countries (except USMCA for parts).

Section 232

MHDVs

As of November 1: 10–25%

25% medium- and heavy-duty vehicles and parts (except USMCA for parts), 10% buses of all countries.

Section 232

Copper

As of August 1: 50%

50% on semi-finished copper products and intensive copper derivative products of all countries.

Section 232

Steel

As of June 4: 50%

50% on steel (including derivatives) of all countries.

Section 232

Aluminum

As of June 4: 50%

50% on aluminum (including derivatives) of all countries, except Russia (200%).

Section 232

Timber, Lumber

As of October 14: 10-25%

10% softwood timber and lumber, 25% upholstered wooden products, 25% cabinets/vanities and their parts of all countries.

Section 232

China/Hong Kong

As of November 10: 10%

10% on all goods. Additional IEEPA reciprocal rate of 10%.

IEEPA

Canada

As of August 1: 35%, 10% Energy & Potash

35% on all goods except 10% on energy and potash; exemptions for USMCA-originating goods.

IEEPA

Mexico

As of March 7: 25%, 10% Potash

25% on all goods except 10% on potash and exemptions for USMCA-originating goods.

IEEPA

Brazil

As of November 13: 40%

40% on all nonexempted goods, in addition to reciprocal rate of 10%. Exemptions for some agricultural products.

IEEPA

Reciprocal

As of November 13: 10–41%

10% to 41% for 95 countries; 10% for rest of countries. Exemptions for certain products, including agricultural products.

IEEPA

Russian Oil (India)

As of August 27: 25%

25% on all nonexempted goods of India, in addition to reciprocal rate of 25%. Exemptions for certain products, including agricultural products.

IEEPA

Source

May be eligible for drawback

De Minimis As of August 29, de minimis duty free entry is no longer available for goods of any country.

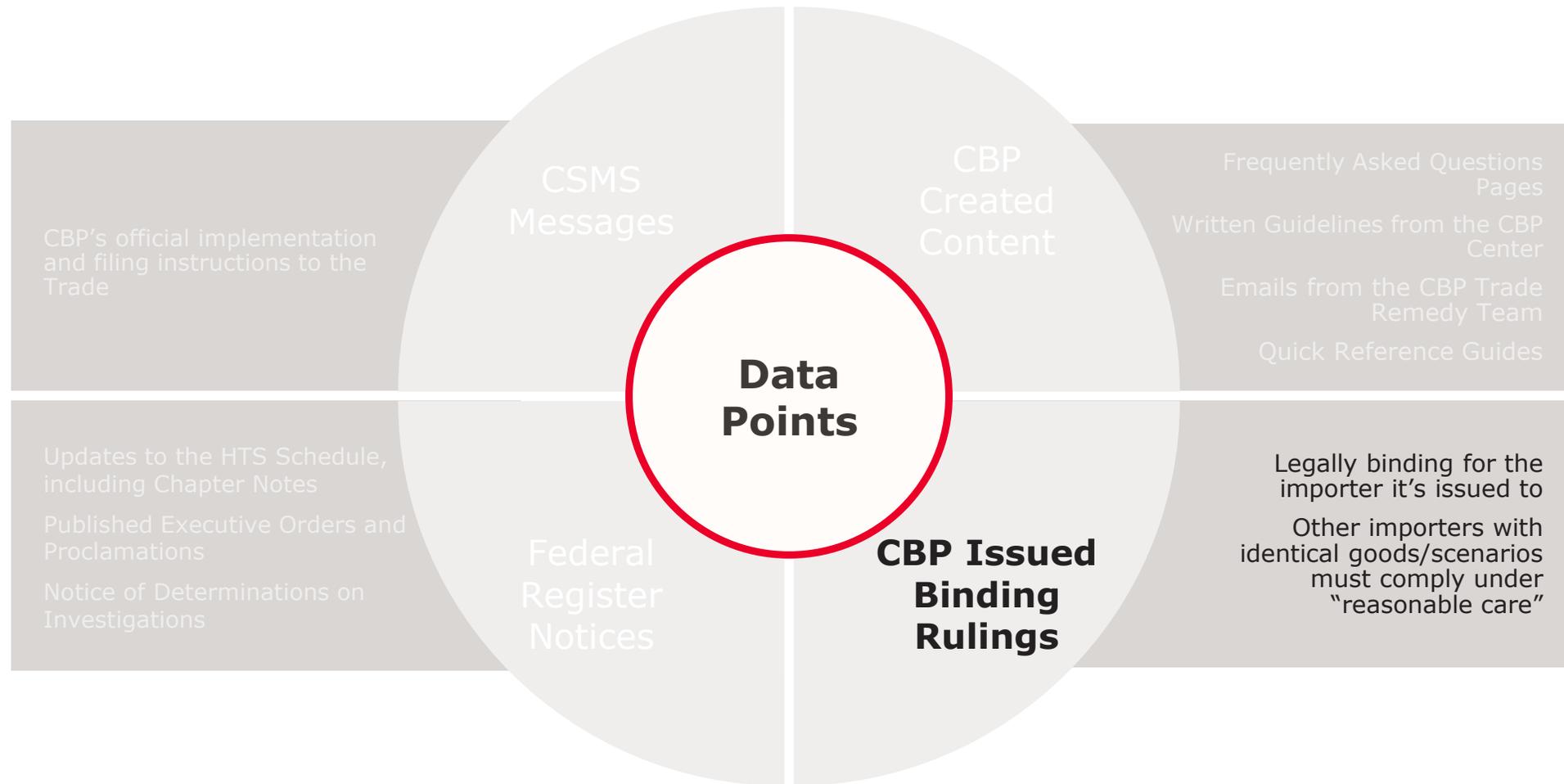
See next pages for individual country Agreements and “unstacking” for certain tariffs.



U.S. Customs and Border Protection

Office of Trade | Trade Remedies

MANY SOURCES ARE AVAILABLE





U.S. Customs and Border Protection
Securing America's Borders

CUSTOMS RULINGS ONLINE SEARCH SYSTEM (CROSS) [Home](#) [Help](#)

Search

About the Customs Rulings Online Search System (CROSS)

CROSS is a searchable database of CBP rulings that can be retrieved based on simple or complex search characteristics using keywords and Boolean operators. CROSS has the added functionality of CROSS referencing rulings from the initial search result set with their modified, revoked or referenced counterparts.

Rulings collections are separated into Headquarters and New York and span the years 1989 to present. Collections can be searched individually or collectively. For more information about features or how to use CROSS, please visit the [HELP](#) section.

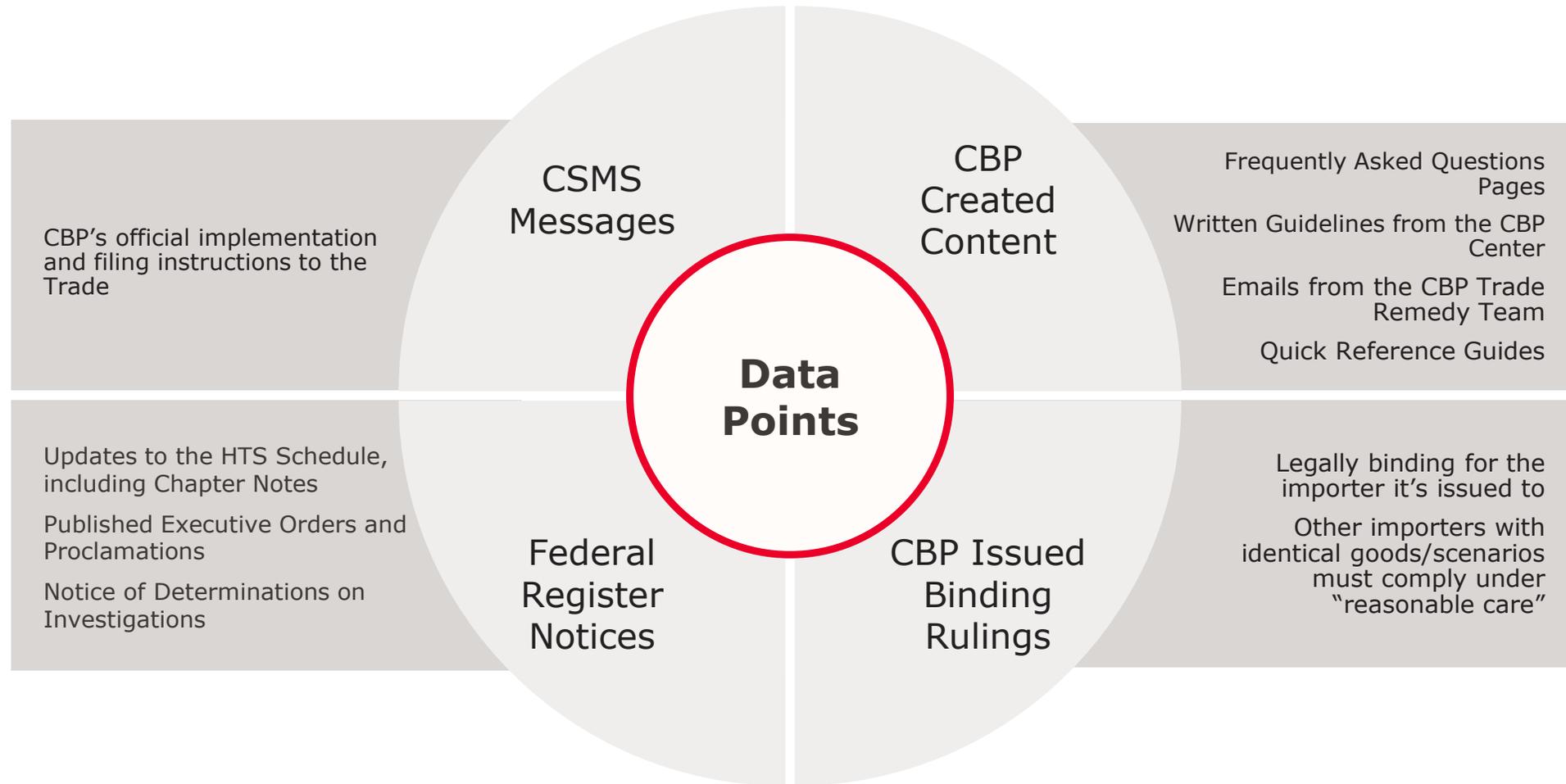
What's New	Related Trade Information	Informational Note
<p>CROSS was last updated Jan 5, 2026, 7:23 AM with 34 rulings, bringing the total number of searchable rulings to 219614. The most recent ruling is dated Dec 23, 2025.</p> <p>All Latest Rulings Includes NY and HQ rulings modified in the last 30 days. XML CSV ZIP</p> <p>Latest NY Rulings Includes NY rulings 30 days or newer. XML CSV ZIP</p> <p>Latest HQ Rulings Includes HQ rulings 30 days or newer. XML CSV ZIP</p>	<p>Trade related links - Includes links to the Harmonized Tariff schedule, Customs Bulletins, Informed Comment, and Federal Regulations, and Customs Valuation Encyclopedia (1980-2021) site.</p>	<p>Please be aware that not all rulings issued by HO and NY since 1989 are yet included in the</p>

§ 177.7 Situations in which no ruling will be issued.

- Generally.** No ruling letter will be issued in response to a request for a ruling which fails to comply with the provisions of this part. Moreover, no ruling letter will be issued with regard to transactions or questions which are essentially hypothetical in nature or in any instance in which it appears contrary to the sound administration of the Customs and related laws to do so. No ruling letter will be issued in regard to a completed transaction.
- Pending litigation in the United States Court of International Trade.** No ruling letter will be issued with respect to any issue which is pending before the United States Court of International Trade, the United States Court of Appeals for the Federal Circuit, or any court of appeal therefrom. Litigation before any other court will not preclude the issuance of a ruling letter, provided neither the Customs Service nor any of its officers or agents is named as a defendant.

Source

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SUCCESSING IN THIS ENVIRONMENT

1. Stay **informed and engage** with experts – government, trade association, policy and US Customs
2. Assess your company's **risk tolerance**
3. Review **classification and valuation** as well as trade agreement qualifications
4. Consider enhancing **automated tools and data collection** (Bill of Materials)
5. Document, **document**, document
6. Plan for **post entry** work
7. Be **ready to pivot** as new actions are announced or more guidance becomes available

KEY TAKEAWAYS

Potential Impact to Your Supply Chains

- ❑ Trade compliance fundamentals are more important now than ever – HTS classification, country of origin, and valuation
- ❑ Assess all strategies that can be used to reduce duties paid on U.S. imports – document actions, watch for CBP updates
- ❑ Understand the full value chain of your goods - Identify and act on risk within all tiers of an article's value chain
- ❑ Audit your customs declarations
- ❑ Review your company's current bond saturation levels
- ❑ Enroll now in CBP's Electronic Refund process via the ACE Portal; paper check refunds will end 06 Feb 2026
- ❑ Monitor declarations subject to IEEPA based tariffs - Prepare all data and documents now for potential refund actions
- ❑ *Anticipate that if the 'IEEPA based Reciprocal Tariff' actions are found to be invalid, the Administration will pursue further tariff actions via other legal means*
- ❑ Maintain your rapid response and recovery mechanisms

Opportunities to Engage

- ❑ Provide input on the Department of Commerce's proposed process on how they will collect submissions related to Section 232 automobile parts import adjustments. **Comments are due 23 Feb 2026.** [Link to FRN](#)
- ❑ Provide input on CBP's interim final rule on Electronic Refunds. **Comments are due 03 Mar 2026.** [Link to Docket](#)



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