NORTH AMERICA

Customs & Trade: Monthly Insights

August 2026

North America Customs and Trade Compliance Insights is a monthly update covering key customs and trade compliance developments across the U.S., Mexico, and Canada.

Brazil Section 301 Update: 25% Additional Tariff

Effective **July 22, 2026**, the Office of the U.S. Trade Representative (USTR) has announced a 25% additional tariff on certain imports from Brazil under Section 301. The measure applies to most Brazilian-origin goods imported into the United States.

The additional duty will not stack with existing Section 232 tariffs. It won't apply to goods already in transit before **July 22, 2026**, that are entered or withdrawn from warehouse for consumption before **July 29, 2026**. For details, read the **Federal Register notice.**

CBP Suspends De Minimis Exemption for Low-Value Imports

U.S. Customs and Border Protection (CBP) has issued interim final rules indefinitely suspending the $800 de minimis exemption for both postal and non-postal shipments. Shipments previously qualified for duty-free treatment must now be entered using standard formal or informal customs entry procedures and will be subject to applicable duties, taxes, and fees.

Effective, **July 24, 2026**, eligible mail shipments valued at $2,500 or less will adhere to a new postal informal entry process.

It requires importers or their customs brokers to submit shipment data, including 10-digit HTS classifications, and remit duties through monthly reporting and payment procedures. A 120-day transition period will allow affected parties additional time to meet the new requirements, with full compliance expected by **October 22, 2026**.

For more information, visit CBP's **interim final rules.**

Increased Interest Rates for Underpayments and Overpayments

U.S. Customs and Border Protection (CBP) has published updated interest rates applicable to customs duty underpayments and overpayments for the quarter beginning **July 1, 2026**, through **September 30, 2026**. The rate for underpayments increased to 7% for both corporations and non-corporations. .

While the rate for overpayments increased to 7% for non-corporations and 6% for corporations. The full guidance is in CBP's **Federal Register notice** on quarterly customs duty interest rates.

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Section 232 Copper Smelt and Cast Reporting Requirements

Effective **July 30, 2026**, imports of certain copper articles from all countries of origin (except the U.S.) will be required to report the primary country of smelt and country of cast, and may report the secondary country of smelt, on the entry summary line for specific HTSUS classifications.

Importers should be prepared to provide their customs broker with the countries where the copper was smelted and cast. For more information, view the **complete CBP CSMS**.

IEEPA Refund Update: CIT Orders Reliquidation in Phase 3

The U.S. Court of International Trade (CIT) has directed CBP to reliquidate certain entries as part of the agency's ACE Phase 3 IEEPA refund process and expects a status update from CBP by **August 14, 2026**. CBP urges importers with entries liquidated more than 80 days to obtain an importer-specific CIT reliquidation order to participate in CAPE Phase 3, though litigation is not currently required to preserve refund rights.

Importers may pursue this process even for entries currently covered by a protest.

The CIT also continues to encourage importers to enroll in ACE ACH. Approximately 9,837 refunds have not yet been sent to Treasury because ACH banking information has not been provided by the importer of record or its representative. Importers can refer to the CBP **ACH Enrollment Overview**.

CBP Issues New Forced Labor Enforcement Guidance for Importers

U.S. Customs and Border Protection (CBP) has issued new **Forced Labor Enforcement Operational Guidance** that consolidates compliance and enforcement procedures under Section 1307, the Uyghur Forced Labor Prevention Act (UFLPA), and the Countering America's Adversaries Through Sanctions Act (CAATSA).

The guidance provides importers with greater visibility into CBP's forced labor enforcement framework and compliance expectations, including consolidated process maps and practical instructions for responding to cargo detentions and exclusions.

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USMCA Not Renewed, Enters Annual Review Process

The U.S. Administration has declined to renew the United States-Mexico-Canada Agreement (USMCA) for an additional 16-year term during the agreement's first scheduled joint review. Under Article 34.7, the USMCA will remain in force while the three countries conduct annual joint reviews to consider potential updates or extensions. If the parties do not reach agreement on an extension, the agreement is scheduled to remain effective until its current expiry date in 2036.

New CPSC eFiling Requirements

Effective **July 8, 2026**, the U.S. Consumer Product Safety Commission (CPSC) requires importers of Children's Product Certificate (CPC) or General Certificate of Conformity (GCC) regulated consumer products to electronically submit product certificate data through CBP's Automated Commercial Environment (ACE). Paper or PDF certificates alone will no longer satisfy import filing requirements for most regulated products.

Importers may submit certificate data with each entry or utilize the CPSC Product Registry for recurring shipments and established product lines. Beginning **January 8, 2027**, the requirements will also expand to products entering U.S. commerce from Foreign Trade Zones (FTZs).

Read more in the CBP **CPSC eFiling Implementation Guide**.

Contact Our Customs Experts