

NORTH AMERICA

Customs & Trade: Monthly Insights

October 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.

Importer Best Practices for Managing CBP 5106 Information

With CBP's enhanced enforcement under Executive Order 14411 taking effect on **September 18, 2026**, importers should review their CBP Form 5106 information to ensure it is complete, accurate, and properly attributable to the importer. **Best Practices for Managing 5106:**

- Periodically review your importer profile in ACE to confirm your company name, address, phone number, email address, and other identifying information that is accurate and current.
- Use a company-owned, actively monitored email address for your importer profile. CBP notifications, including potential IOR-related communications, are sent to the email address on file.
- Update information promptly following any changes to your business, such as a legal name change, address change, merger, acquisition, or reorganization.
- Notify your customs broker of any updates made directly in ACE to help ensure broker records remain aligned with CBP records.

In the event an importer record has been voided, CBP requires official IRS or U.S. Treasury documentation issued within the past 12 months to restore the record. Documents such as a W-9, SS-4, or state registration filings are not accepted. For additional information, please refer to the [CBP 5106 Frequently Asked Questions \(FAQ\)](#).

CAPE Phase 3 Opens for Court-Ordered Reliquidation Claims

Following its postponement, U.S. Customs and Border Protection (CBP) has announced that CAPE Phase 3 will launch in ACE on **October 6, 2026**.

Phase 3 is limited to importers that obtained a Court of International Trade (CIT) order directing CBP to reliquidate eligible entries; importers without a qualifying court order are not currently expected to be eligible for processing. Importers participating in the ongoing IEEPA refund litigation that provided a valid Importer of Record (IOR) number to CBP by **July 30, 2026**, may begin submitting CAPE Phase 3 declarations on **October 6**.

CBP has indicated that additional instructions will be provided to plaintiffs that submitted IOR information after **July 30**. Relief for non-plaintiff importers remains uncertain, and Omni Trade Services (OTS) will continue to monitor developments and provide updates as additional guidance becomes available from CBP and the courts.

For more information on IEEPA duty refunds and CAPE processing, please visit [CBP's IEEPA Duty Refunds webpage](#).

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EO 14411 Customs Enforcement Update: Additional IOR Requirements

As part of Executive Order 14411, CBP is expected to implement several customs enforcement measures by **November 30, 2026**, including new Importer of Record (IOR) asset and bond standards, a good-standing framework, restrictions on certain foreign IOR arrangements, a risk-based IOR registry, and recurring compliance vetting requirements. In addition to the forthcoming IOR requirements, EO 14411 expands importer verification and foreign export documentation requirements.

Importers should ensure supporting documentation is readily available as CBP continues implementation.

While implementation details are still pending, importers should stay informed as CBP publishes additional guidance. More information on EO 14411 enforcement initiatives and implementation timelines is available on [CBP's Strengthening Customs Enforcement webpage](#).

DOJ Expands Enforcement Focus on Global Trade

The U.S. Department of Justice (DOJ) has launched its new National Fraud Enforcement Division, identifying global trade and commerce as a key enforcement priority. The expansion signals increased scrutiny of customs compliance, including tariff classification, valuation, country of origin declarations, duty payments, and other trade-related filings.

Importers should ensure their compliance programs, documentation, and internal controls are prepared for a more data-driven enforcement environment.

First Sale Rule Offers Duty Savings in Volatile Tariff Environment

As importers continue to navigate a volatile tariff environment, the First Sale Rule remains a valuable duty-savings strategy that can help lessen the impact of Section 301, Section 232, Section 338, Section 122, and other tariffs on imported goods. Under this methodology, customs value may be based on the price paid by a middleman to the manufacturer rather than the higher price paid by the U.S. importer, potentially reducing overall duty liability. Companies must ensure transactions satisfy all First Sale requirements and are supported by robust documentation.

As CBP increases its focus on customs enforcement and trade compliance, importers utilizing First Sale should maintain strong internal controls and procedures to demonstrate eligibility and withstand potential regulatory scrutiny.

For additional guidance on First Sale requirements and declarations, visit [CBP's First Sale Declaration webpage](#).

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