



# How Importers and Customs Brokers Partner Through Information, Processes, and SOPs to Ensure Compliance and Reasonable Care

**2026 ATCC**

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## **Agenda** Import Compliance: Why do We Care?

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Partnership & Compliance

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Standard Operating Procedures (SOPs)

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Service Level Agreement (SLA)

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Entry and Broker Audit

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AI Tools

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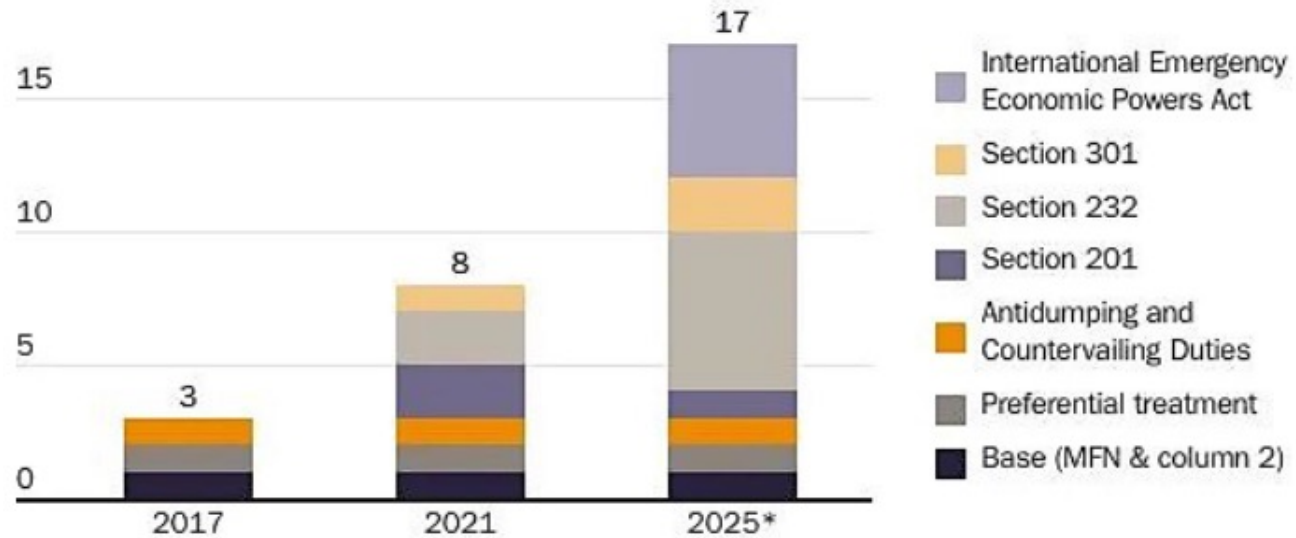
## Import Compliance – Why do we care?



## Increasing Volume of Tariff Regimes

**Since 2017, the number of tariff regimes in the US tariff code have increased significantly**

Number of active tariff regimes

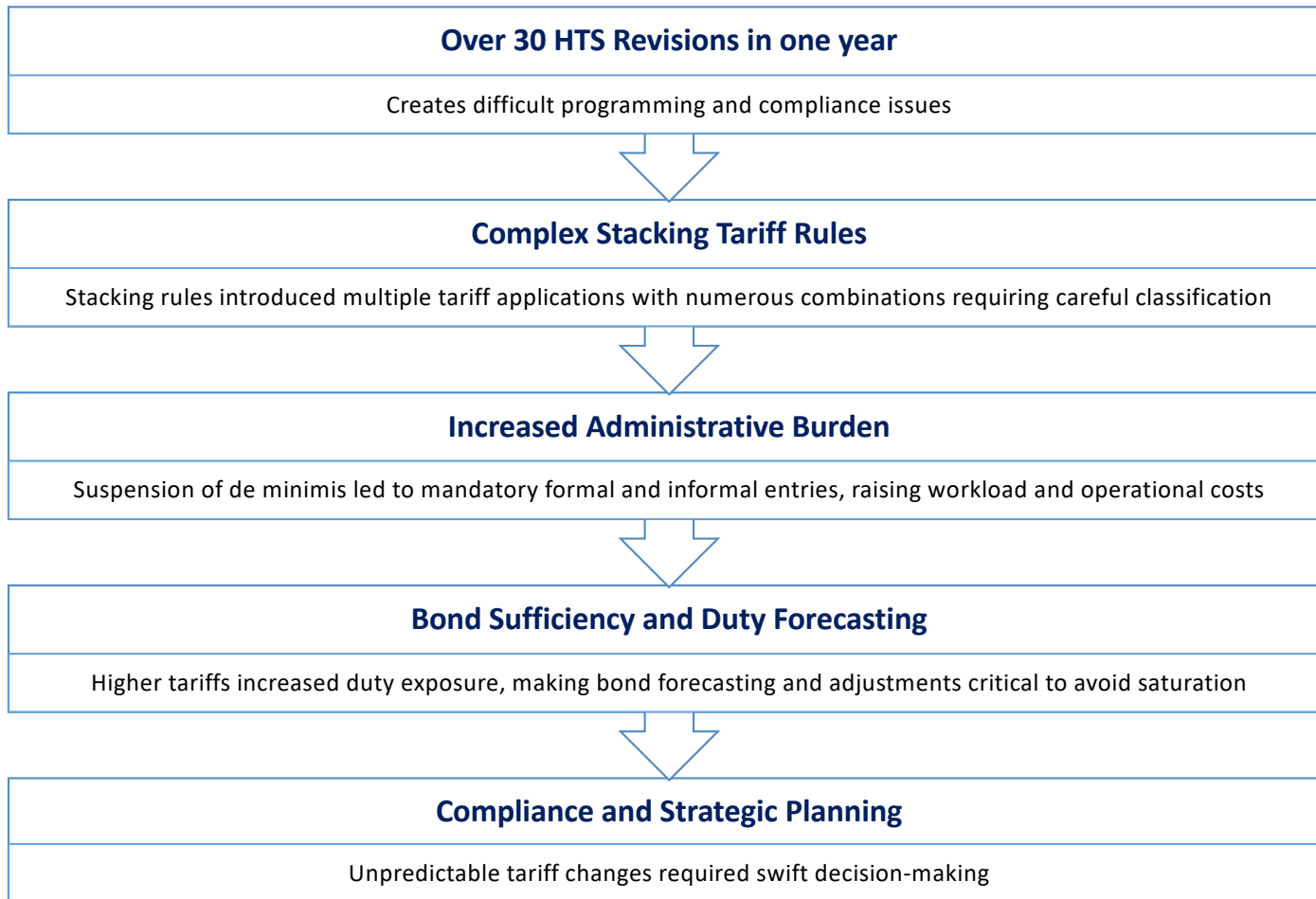


Source: US International Trade Commission, 2017, 2021, and 2025.



<https://www.cato.org/commentary/welcome-tariff-complexity-hell>

# Volume and Impact of 2025 Changes



# Intensified Customs Enforcement Trade Enforcement Mandate

- CBP's Aggressive Enforcement
  - Notices of Action
  - Requests for Information
  - Bills

*Much has changed since January 2025,” . **The agency is now focused on national security, protecting and promoting domestic industry, and closing “revenue and enforcement gaps” caused by unfair trade practices** – Lisa Brown – Acting Executive Director of CBP's Office of Trade Relations (July 1, 2025)*

*CBP's 2025 Trade and Cargo Security Summit (former Trade **Facilitation** and Cargo Summit )*

*On May 12, 2025, DOJ's Criminal Division released a [memorandum](#) titled “Focus, Fairness, and Efficiency in the Fight Against White-Collar Crime”*

*DOJ designated **trade and customs fraud**, as a “**high-impact**” enforcement priority (criminal enforcement realm).*

*Revised its Corporate Whistleblowers Awards Pilot Program to include “**trade, tariff, and customs fraud**” as an approved subject matter for submission eligibility.*

*[CBP's press release](#) from May 22, 2025, CBP stated that **declaring incorrect values** on customs forms is considered **trade evasion** and that the agency will “**pursue any violations to the fullest extent possible**”*

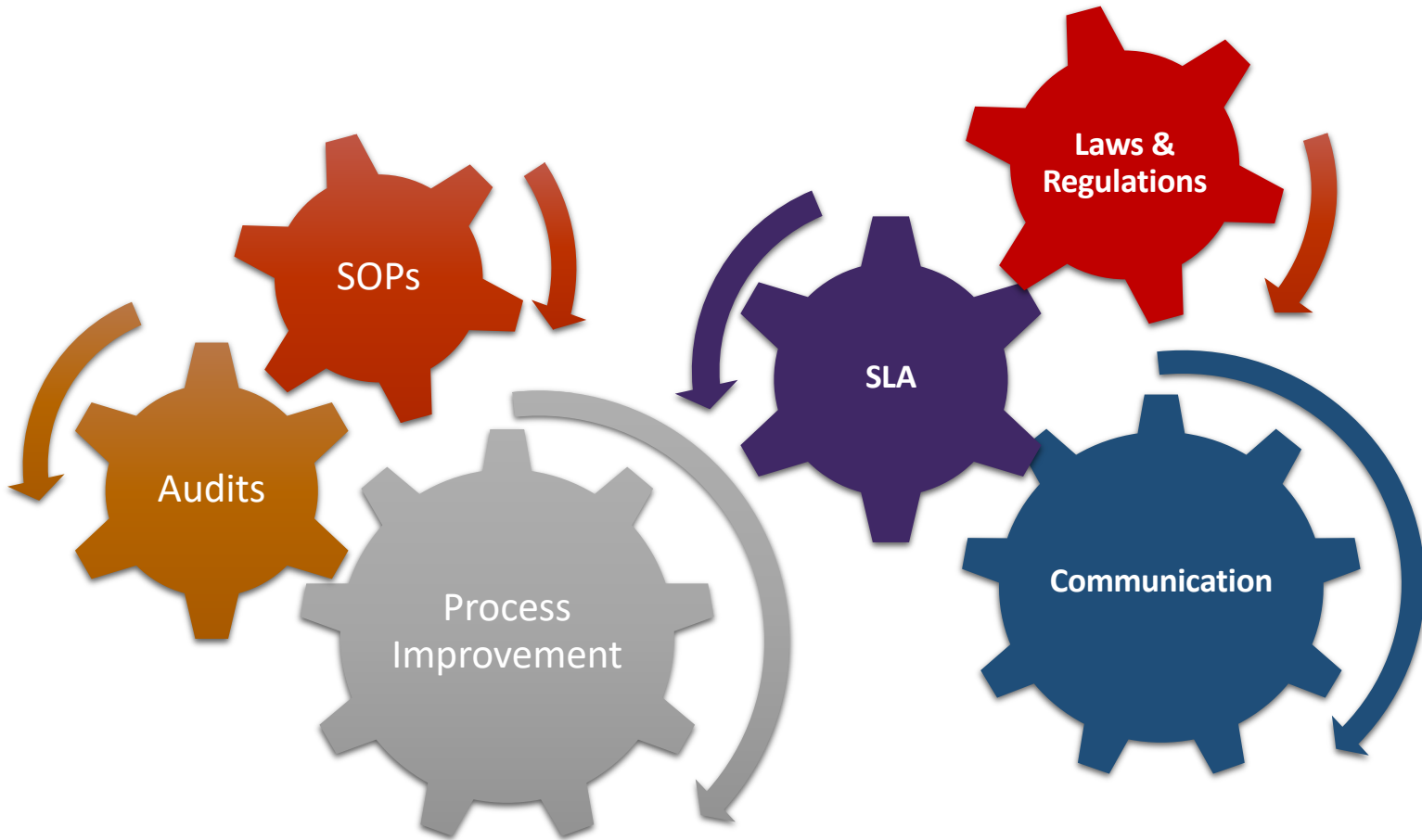


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# Best Practices for Building a Partnership with your Customs Broker



# Achieving Shared Goals – Compliant Entry



# Goals of Importers and Brokers

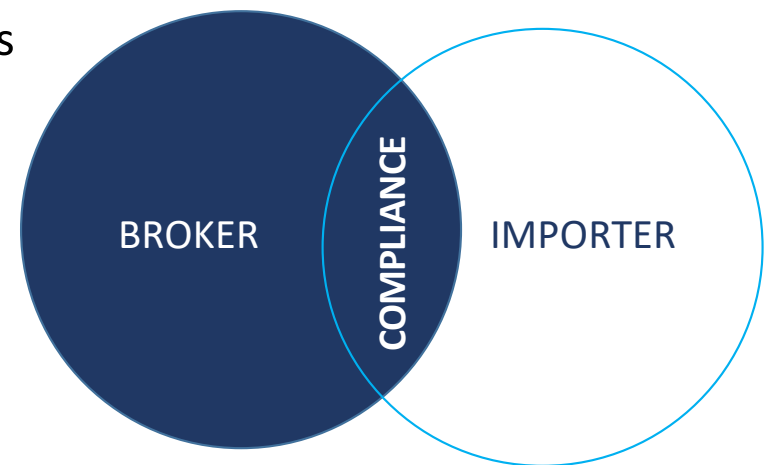
- Successful completion of the entry process
  - ✓ Entry completed with correct information in a timely manner
  - ✓ Duties paid in a timely manner
  - ✓ All problems anticipated and eliminated
  - ✓ Problems not anticipated are dealt with correctly and efficiently
- Forward thinking problem solving and planning



# Partnership and Compliance

One of the best ways to achieve Customs Compliance is through collaboration with your Customs Broker!

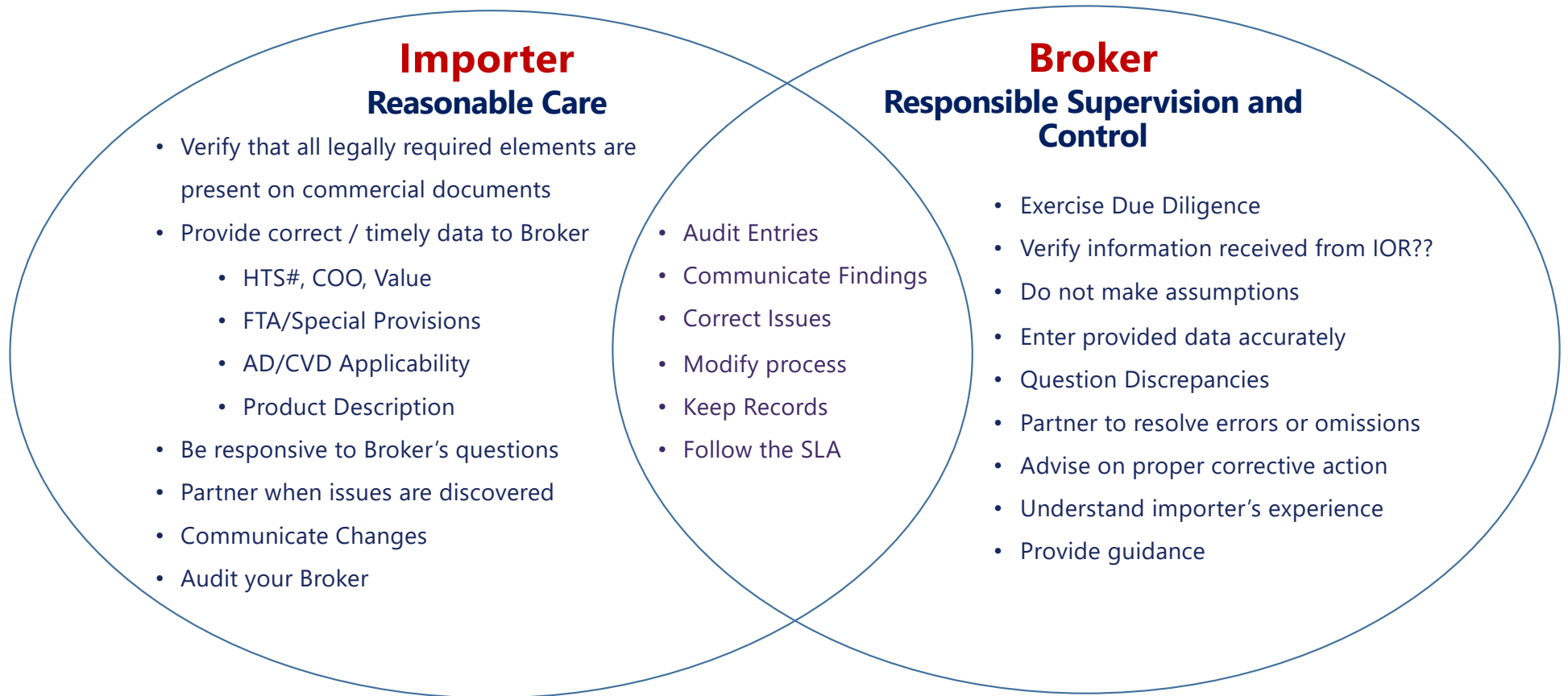
- Understand and fulfill contractual & legal obligations
- Meet, get to know each other well
- Form trusting relationships
- Partner and Collaborate
- Communicate, Communicate, Communicate...



Partnerships goes beyond the legal obligation!



# Partnership and Compliance



**Understand and fulfill legal obligations and contractual agreements**

# What happens if an Importer and Broker Disagree?

What happens if we disagree with our client's HTS Classification?



# Standard Operating Procedures

A **Standard Operating Procedure (SOP)** is a set of step-by-step instructions compiled by an organization to help employees carry out routine operations.

SOPs improve efficiency and quality of the output, achieve uniformity of performance, while reducing miscommunication and failure to **comply with industry regulations**.

## Basic SOP Components

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Policy Statement / Introduction

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Roles, Responsibilities, and Expectations

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Procedures / Steps for performing the task

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SOP Adherence Management and Audit

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Become a building block of “Reasonable Care”

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# Import Compliance SOPs (*Import Compliance Program*)

## HTS Classification of Goods

- US HTS Classification Process / approval
- Introduction of new skus
- Responsible Party
- Binding Rulings

## Valuation of the Merchandise

- Document Valuation methodology for every transaction type
- Deductions from Value
- Assists

## Country of Origin

- How is COO determined?

## Marking

- Physical Marking of goods

## Discrepancy Reporting

- Receiving Process
- How quantity and other discrepancies are reported

## Recordkeeping

- What documents are retained, accessibility and retention policy

## Forced Labor

- Supply Chain Tracing
- Coordination with Social Responsibility Team and Purchasing

## Internal Post Entry Auditing

- ACE and Post Entry Reviews
- Periodic PO to Payment Audits
- Sample Size / Composition
- Develop Audit Template
- Cadence of Audits

## Post Entry Activities / CBP Communications

- Communication Policy
- Response to CF28s and CF 29s
- Corrections via PSCs
- Protests
- Prior Disclosures

## Customs Broker Management

- Broker Selection
- POA
- Broker Responsibilities
- Broker Review / Assessment Procedures / KPIs
- Criteria for Broker termination

## FTAs and Special Tariff Provisions

- USMCA/ Other FTAs
- Chapter 98
- Exclusions

## Duty Reduction Strategies

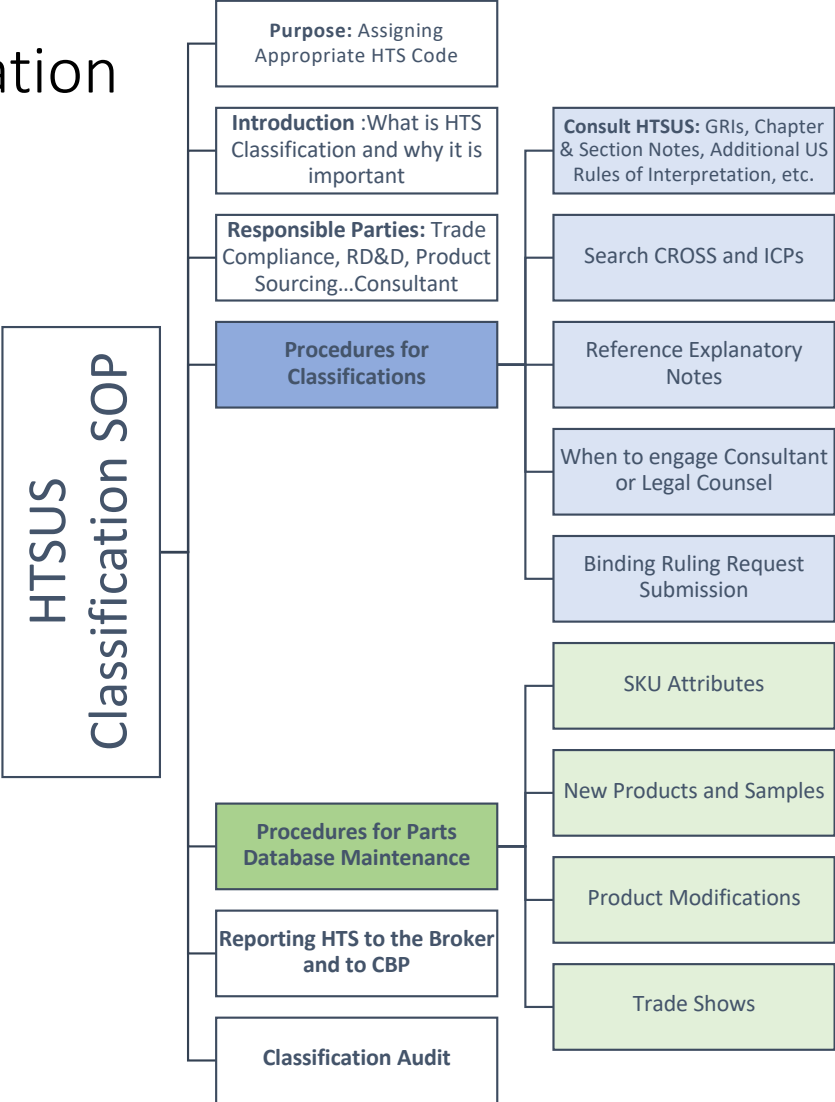
- First Sale
- FTZ
- Bonded Warehouse

## AD/CVD Management

- Case Identification
- Scope Review
- Case Monitoring for entry liquidation

## PGAs

# SOP Example - Classification



# Broker Management SOP

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## Broker Management SOP Components

How to select a Broker?

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Power of Attorney (POA)

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Defines Broker's Responsibilities

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Establishes Performance Measurements

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Broker Review Process

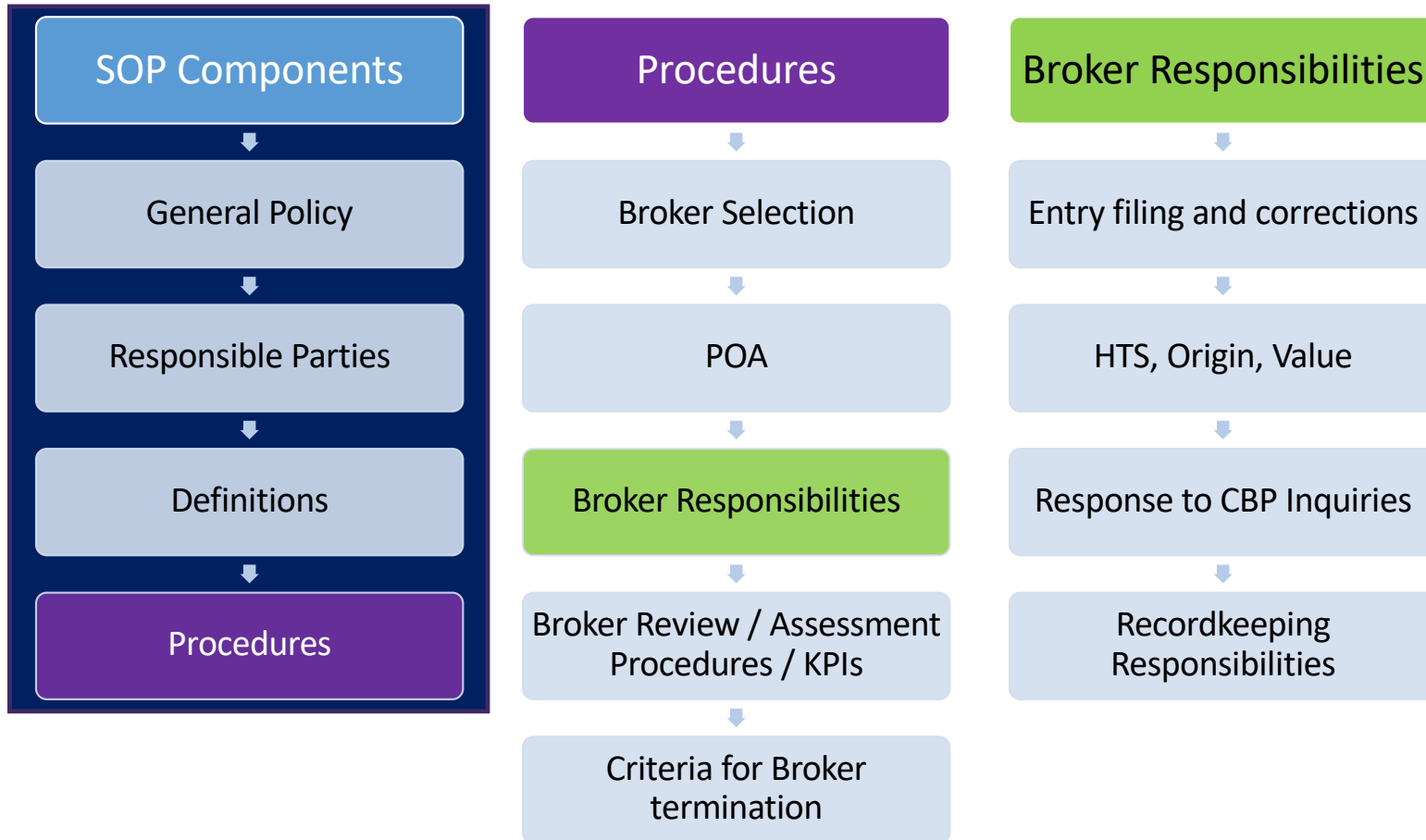
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Criteria for Broker Termination

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# Customs Broker Management SOP



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# Onboarding

Initiation of the Broker – Importer Relationship



# Importer – Broker SOP (Service Level Agreement SLA)

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SLA  
(Written  
Agreement)

Document Roles and Responsibilities

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Define Expectations

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Detail Scope of Services

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Establish Performance Measurement

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Becomes a foundation for Accountability

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# Importer /Broker SLA – Important Protocols

## Operational

Communication Protocols	Company name, address, legal structure, IRS#, Billing POCs – names and contact information Escalation POC & procedures
Nature of Imports	Commodity / number of shipments Mode(s) of Transportation Ports of Entry / Destination
Scope of Services	What specific services will the Broker provide? What is included in the brokerage fees and what is not? Additional services and fees
Entry Types & Filing Procedures	How will data be shared? Documentation requirements Timelines
Entry Corrections / Post Entry Process	PSCs, Protests, Prior Disclosures Communication and Approval Process
Response to CBP inquiries	Who will respond to what kind of inquiries? (CF28s, CF29s) No written communication without review and approval
Reference Numbers	Reference Number used to identify shipments
Shipping Terms	Terms of Sale
Exams and Holds	Preferred method of communication POC contact information
Billing Procedures	Invoice with every Entry? Content of Billing packet Payment terms
Business Reviews	Cadence & Frequency KPIs



# Importer /Broker SLA – Important Protocols

Foundations	POA and T&Cs Customs Bond
HTS Classification	How will HTS info be shared? HTS Database?
Value	Related / non-related transactions? Valuation Methodology
Deductions from Value	Deductions, e.g., freight? Additions, e.g., assists? Reconciliation?
Country of Origin and Marking	How will the Broker know which COO to declare? Are your goods properly marked?
FTAs & Special Tariff Provisions	Which FTAs /Special Provision (9801, 9817 etc.) are you utilizing? Quota? How will the Broker know whether to claim? e.g, No Free Trade claims without approval and documentation on file
AD/CVD	Are any of your goods subject to AD/CVD? How will you notify Broker about AD/CVD applicability to your shipments?
Trademarks and copyrights	Do any of the items you import contain trademarks or copyright?
PGA Requirements	Are your imports subject to regulations by any of the PGAs? Does your parts database contain PGA information?
Recordkeeping	Who keeps what? Where? Accessibility ACE Account / Reports



# Broker's Perspective – Onboarding

## Compliance Questionnaire

### Import Profile

- Internal Controls
- Compliance Program / Team
- Compliance Manual / SOPs
- Type of Merchandise
- Volume and Type of Entries
- Transaction Structures
- # of Customs Brokers
- CTPAT / CTPAT Trade Compliance
- Compliance Concerns

### Import / Customs Compliance

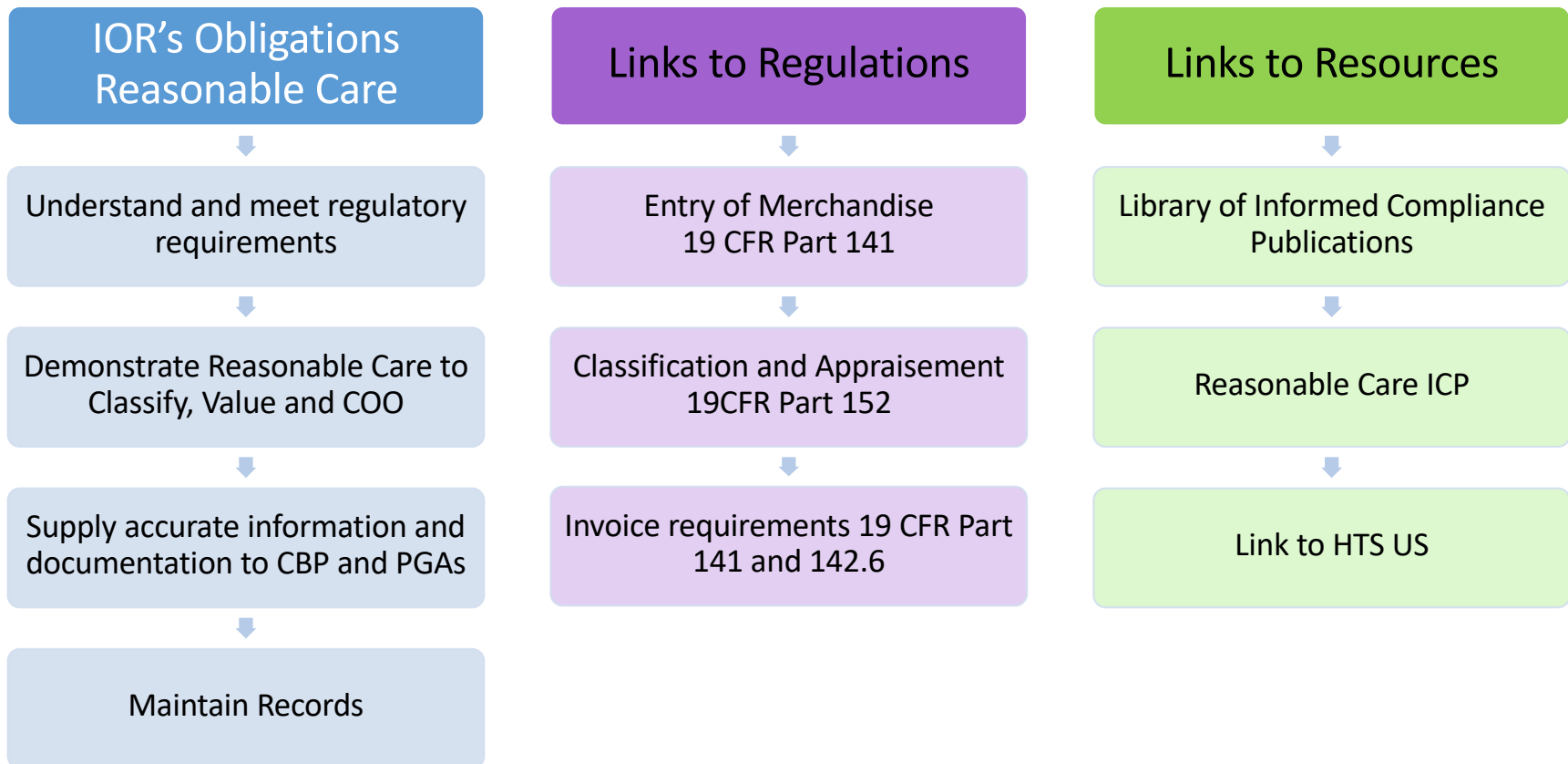
- Right to Make Entry
- HTS US Classification
- Valuation
- Deductions from Value
- Additions to Value
- Origin and Marking
- FTA / Special Provisions
- Other Trade Programs: Drawback, Recon
- ADD/CVD
- Trademarks and Copyrights
- PGAs
- Recordkeeping
- Forced Labor

### Compliance History

- PSCs filed in the last 12-18 months
- Protests
- Fines, Penalties, Seizures within 5 years
- Prior Disclosures
- Remediation Actions
- ACE Account / Reviews
- Entry Audit Protocols and Findings



# Broker's Perspective – Onboarding Welcome Letter – Sample Components



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# Entry and Broker Audit



# What are you auditing?

## Key Broker Compliance Goals

Accuracy

Conformance with SOP

Customer Service

- Responsiveness
- Proactivity
- Tough Love



## Performance Measurements

Measurable Standards

Appropriate Measurements

Tool to record Assessments

Accountability Mechanisms



Import Activity Audit

# Entry & Broker Audit – Cadence & Venue

Cadence  
&  
Venue

Weekly ACE Reviews

Quarterly Post-Entry Reviews

Quarterly Business Reviews



# Weekly ACE Reviews – what to look for?

## ES-002 / ES-003 Entry Line ACE Reports ( Modified)



- Unfamiliar / unexpected suppliers
- Unexpected products / HTS Classification #s
- New Country of Origin/Country of Export
- Unexpected Values
- SPIs – Special Program Indicator such (FTA)
- Related – Not Related transactions
- Entry Type
- Currency



# Quarterly Post Entry Reviews PO to Payment (Internal Transaction Audit)

## Required for Each Entry Audited



Entry Documents



Purchase Order



Billing Invoice



Proof of Payment/Receiving

4-Way Match Audits

Judgmental Sample

- Key and random HTS#s
- Key and random suppliers
- Key and random countries of origin
- Suspect values, e.g., \$1/ea
- SPI transactions
- Related party transactions



# Broker Performance Scorecard Example

Performance Area	Performance Indicator	Target Score	Score	Weight	Total
Service Delivery	Timely Entry Filing				
	Timely CBP Responses				
	Timely Company Responses				
	Records - Delivered complete and timely				
	PGAs - Advise of requirements				
	AD/CVD - Advise of potential impact				
Quality	SOP Compliance				
	Entry Data Accuracy				
	Liquidated Damages - None due to broker				
	Penalties - None due to broker				
	Seizures - None due to broker				
	Prior Disclosures - None due to broker				
	PSCs/Protests				
	Communication - Quality & Reliability				
Innovation	Trade Alerts				
	Process Improvements				
	Data-Mining/Reporting				
	Technology-Forward				
Cost	Duty/Cost Savings Recommendations				
	Payment Terms				
	Cost Management				
	Process Improvement				

## Performance Measurements

XX-XXX	Exceeds Expectations
XX-XX	Meets Expectations
XX-XX	Needs Improvement
X-XX	Unacceptable



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What happens if your broker fails the audit?

## Protocols for Performance Issues

- Accountability/Liability for Errors
- Corrective Actions
- Bi-weekly Check-ins
- Process Improvement Plans



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# Quarterly Business Review



# Quarterly Business Reviews

Review Customs Broker KPIs

Review Audit Findings

- Error – Nature, Cause, Disposition
- Broker Compliance Issues
- Changes to Broker Internal Controls/Processes
- Company Issues
- Changes to Company Internal Controls/Processes

Revisit/Revise Customs Broker SOP

Reset targets for next QBR



**COMMUNICATION IS KEY**

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# A couple words on AI...

Tools of Enforcement and Compliance



## CBP's Strong Enforcement Capabilities

- National Targeting Center
- Access to Importers' ACE Data
- Sophisticated Analytical Tools
- **Artificial Intelligence (AI)**

# Customs Enforcement Tools / AI

CBP's 6/30/2025 bid for **Cutting Edge Technologies and AI Tools:**

- Classification
- Valuation
- COO validation
- Earlier Tariff Collection
- Duty Payment
- Supply Chain Tracing
- Direct Filing

### **\*UPDATED\* DHS/CBP Commercial Solutions Opening - General Solicitation Release - Trade Solutions Pilot (TSP) - CSOP-BP-GS-25-0001**

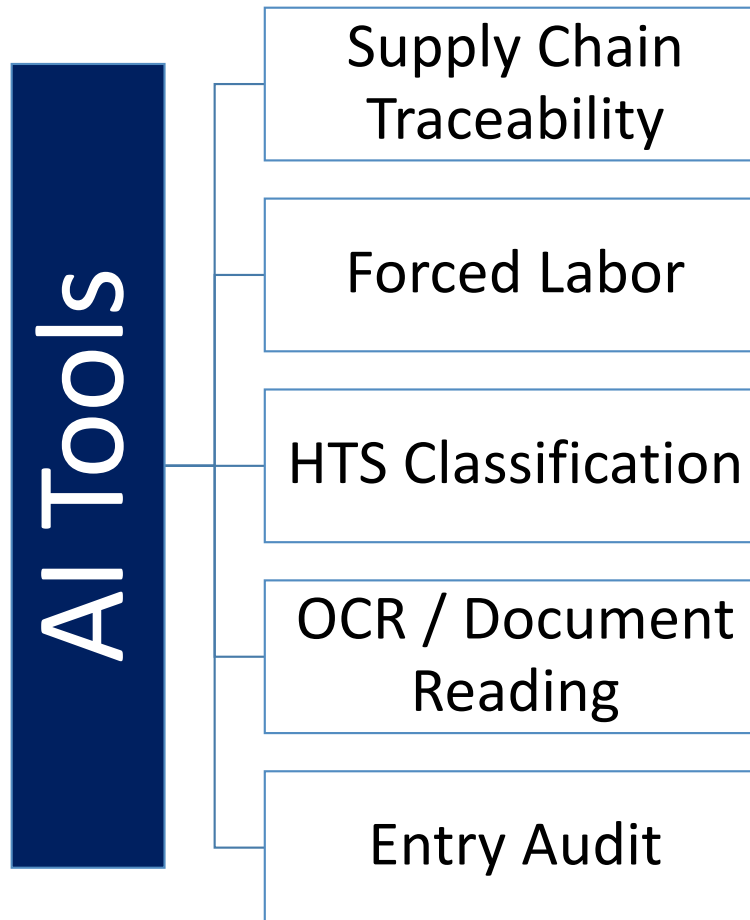
[Login for complete opportunity report.](#)

**Added/Updated:** 06/30/25

**Solicitation Title:** **\*UPDATED\* DHS/CBP Commercial Solutions Opening - General Solicitation Release - Trade Solutions Pilot (TSP) - CSOP-BP-GS-25-0001**

**Scope:** Under Department of Homeland Security (DHS) Commercial Solution Opening Pilot Program (CSOP), CBP will explore cutting-edge technologies that solve one or more capability pillars: Pillar 1: Artificial Intelligence (AI)-driven solutions that address one or more of the following: automated tariff classification, value and country of origin validations; earlier tariff collection and payment to the U.S. Government, especially in the international mail environment; and supply chain tracing solutions that improve visibility and risk segmentation of imports and supply chain actors before shipments arrive in the U.S. Pillar 2: Technology solutions that enable electronic direct filing of entry/entry summary information with CBP to reduce existing competitive barriers faced by small/medium sized businesses who may lack financial resources to employ reliable Licensed Customs Broker services. See attached file.

# AI Tools (Brokers and Importers) - Examples



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# Recap



# Recap

We live in the world of increased Compliance Complexity and Enforcement

Brokers and Importers have a joint Responsibility for Filing a Compliant Entry

One of the best ways to achieve import / customs compliance is through collaboration with your Customs Broker

Importers and Brokers have Regulatory Standards of Care obligations

Develop a Strong Partnership with your Customs Broker

Document Compliance and Operational SOPs

Partner with the Broker to create a comprehensive Importer-Broker SOP

Document Customs Broker Management SOP

Identify Key Broker Compliance Objectives and establish KPIs

Audit your Entries and correct problems

Include Broker Compliance in Weekly ACE Reviews, Quarterly Post Entry Reviews, and any other import audit activity

Consider AI Tools

Communication is the foundation of a strong partnership



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# Thank You!



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# Major Changes Reshaping US Import Policy in 2025

February 4	Imposition of IEEPA tariffs on imports from China, Canada, and Mexico, targeting fentanyl-related goods and migration concerns
March 12	Section 232 tariffs were expanded to include a 50% duty on steel and aluminum imports, marking a significant escalation in trade enforcement
April 2	EO 14257 effective April 5, (amended June 6) declared a national emergency due to trade deficits and introduced a universal 10% tariff IEEPA Reciprocal
April 3	Section 232 tariffs were applied to passenger vehicles
May 3	Section 232 auto parts
June 4	Increased tariffs on steel and aluminum derivatives
June 30	Passenger vehicles and light trucks
August 1	Imposition of a 50% tariff on copper products and the expansion of reciprocal tariffs to additional countries
August 6	Retaliatory tariff on Brazil 40%
August 27	Retaliatory tariff on India 50%
August 29	De minimis was eliminated
October 14	Various wooden products – softwood lumber, wooden cabinets
November 1	Proclamation 10984 imposed tariffs on medium and heavy-duty vehicles and parts
November 13	Update for Agricultural products from certain countries
November 14	Changes Korea tariffs

