



Valuation Complexities Under CBP Section 232:

NAVIGATING VALUE CONTENT REPORTING AND COMPLIANCE



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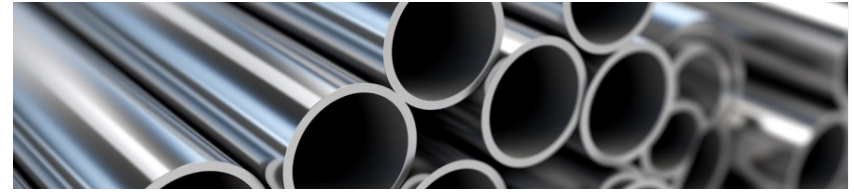
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232 Justification

Articles are “being imported into the United States in such quantities and under such circumstances as to threaten to impair the national security of the United States.”



Past Uses

Richard Nixon

Licensing Fees on
Petroleum
1973



Gerald Ford

Supplemental Petroleum
Fee
1975



Jimmy Carter

Embargoed Petroleum
from Iran
1979



Ronald Reagan

Embargoed Petroleum
from Libya
1982

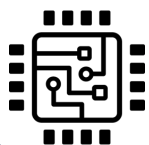


Donald Trump

Steel & Aluminum Tariffs
2017



Active 232 Orders



**Semiconductor
Chips**



**Lumber &
Timber**



**Passenger &
Medium/Heavy
Duty Autos**



**Steel &
Aluminum**



**Auto &
Auto Parts**



Copper



232 Orders with Value Considerations



**Passenger &
Medium/ Heavy
Duty Autos**



Steel & Aluminum



Copper



232 Steel & Aluminum

Tariff rates

Regular Tariff Rates – 50%

- All subject steel and aluminum imports are assessed a 50% Section 232 tariff.
- For derivative products, the 50% tariff applies only to the steel or aluminum content. If covered by both 232 Aluminum and 232 Steel tariffs, duties apply on both contents.
- IEEPA Reciprocal tariffs apply only to the non-steel/aluminum content.

Country-Specific Rules

- United Kingdom (UK): Tariff rate remains 25% on both steel and aluminum.
- Russia: 200% on aluminum.

-If the country of smelt/cast is "unknown," report as 200% Russia rate.

Not Eligible for Drawback



USMCA Benefits

- There are no USMCA carve-outs for Section 232 Steel and Aluminum tariffs.
- On the contrary, if an import is subject to Section 232 Steel and Aluminum tariffs (even if it is non-USMCA compliant), it is relieved from the IEEPA Canada (35%) and IEEPA Mexico (25%) tariffs.

See [CSMS # 65236574](#)



Section 232 Steel & Aluminum

Chapter 98

- Where the Chapter 98 provision provides for the assessment of duties on a portion of the article, such as the value of the repair or other processing, Section 232 duties are to be assessed on that value (e.g., HTSUS subheadings 9802.00.40, 9802.00.50, 9802.00.80).
- For HTSUS subheading 9802.00.60, Section 232 duties apply to the full value of the imported article. See [CSMS #42355735](#).
- Please note that if the Chapter 98 special classification provision is based on a free trade agreement or preference program listed in General Note 3(c)(i), it is not exempt.

The Language That Launched a Thousand Misinterpretations

"If your steel or steel derivative articles are melted and poured in the U.S., you are exempt from 232 steel duties."

THE ABOVE STATEMENT IS NOT TRUE!

THE BELOW STATEMENT IS CORRECT:

For goods classifiable as "new derivative" articles of steel listed in subsection (m) and subsection (n) to Annex I of E.O. 10896, as amended, pay 50% duty unless the steel was melt/poured in the U.S., and imported from a foreign country.

Tariff Stacking

- **Tariff stacking** occurs when multiple tariffs apply to the same imported product under separate trade actions. At present, Section 232 tariffs apply on top of certain existing tariffs, such as Section 301 tariffs on China, MFN rates set out in Chapters 1 through 97 of the HTSUS, IEEPA Fentanyl China (10%), and antidumping or countervailing duties (if applicable).
- **NOTE:** The hierarchy initially created by [EO 14289](#) has been modified such that Section 232 steel and/or aluminum tariffs apply before IEEPA Fentanyl tariffs on Canada and/or Mexico. See [CSMS # 65236574](#), effective with respect to goods entered for consumption, or withdrawn from warehouse for consumption, on or after June 4, 2025.
- Please refer to the simplified stacking priority order in the next slide.
- CBP provides a detailed explanatory chart on their website [here](#).



Tariff “Stacking” – Prioritization

- The **Section 232 Auto/Auto Part** tariffs take precedence over both Section 232 Steel/Aluminum/Copper tariffs and the IEEPA Canada/Mexico tariffs.
- Next in priority, if goods are subject to **Section 232 Metals** (Steel, Aluminum, or Copper)
 - These are not subject to reciprocal duties, but non-content may still be subject to reciprocal duties.
 - Steel/Aluminum are NOT subject to IEEPA Canada/Mexico tariffs
 - Copper is subject to IEEPA Canada/Mexico tariffs.
- **Note:** IEEPA Fentanyl China (10%) is outside the stacking order (*i.e.*, it may stack with Section 232 and other applicable duties).

Simplified Priority Order of Tariff Stacking



The Evolution of “Content”

In Proclamation 9980 of 2020 on Steel & Aluminum 232, derivative was defined as:

“For purposes of this proclamation, the Secretary determined that an article is “derivative” of an aluminum article or steel article the aluminum article or steel article represents, on average, two-thirds or more of the total cost of materials of the derivative article, **two-thirds or more of the total cost of materials of the derivative article**”

In the early 2025 steel and aluminum orders, the definition above seems to have been abandoned and was replaced with:

“For any derivative steel/aluminum article that is classified in one of the subheadings of the HTSUS that is listed in this subdivision, the additional ad valorem duty imposed... shall only apply to the declared value of the **steel/aluminum content of the derivative article**.”

The above order then left the word “content” open to interpretation.

Additional complexity was added in June of 2025 when a Proclamation increasing the tariff to 50% for steel and aluminum also included some verbiage changes that had previously limited the scope of derivative items by HTS codes and now included “derivatives” made 100% entirely of steel in chapter 73 and aluminum in chapter 76 to report “derivative content”.

The later following copper 232 was very clear that if the item was wholly made of copper 100% of the value should be reported

The Evolution of “Content”

Valuation Definition repeated in emails and online in the FAQ by Trade Remedy:

“The total payment made/to be made for the copper/ steel/ aluminum content by the buyer to, or for the benefit of, the seller of the copper/ steel/ aluminum content. Normally, this would be based on the invoice paid by the buyer of the copper/ steel/ aluminum content to, or for the benefit of the seller of the copper/ steel/ aluminum content.”

The Escalation of the “Content” Confusion

The Base Metals CEE versus the Machinery CEE

Around September 2025 the base metals CEE started to respond very clearly about their position and the definition of content and their interpretation of what value of content should be.

Content = Physical content

Derivative value = Total price paid or payable by the US importer to the Seller for the content plus adds to value (no backing out of valuation components)

Machinery CEE has responded to requests for further clarification also on their position but in some communication, it seems to conflict.

Content=Physical content

Derivative value = raw content invoice

To date the FAQ's, CSMS messages and binding rulings have yet to be produced to confirm CBP's position in this regard. But importers have been forced to take a position for the last 12 months and CF28's and CF29's have been issued in large numbers.

In December of 2025, the Base Metals CEE began circulating the document in the next slide (updated on 1/15/26) regarding value of content for derivatives.

CBP Base Metals Center 01/15/2026

Regarding Section 232 “content value”, below is what we have been sharing for the last several months.

- Steel articles of chapter 72 are 100% steel. Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.
- For steel articles of chapter 73, aluminum articles of chapter 76, and articles classified elsewhere (not including chapter 72):
 - If the *articles* are 100% steel or 100% aluminum, there is no non-steel/aluminum content to separate and Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.
 - If the *articles* are not wholly of steel or aluminum (think, parts/components), and you legitimately have non-steel/aluminum/copper content to separate, the Section 232 duty is assessed on the steel/aluminum content of the article.
 - HQ has said this would be based on “the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content”. The current position is this is what the *importer* paid for the steel/aluminum content of the *finished* article and is the entered value of the imported article minus the cost of the non-steel part/component of the finished article. Non-steel content does not refer to fabrication, machining, labor, costs, etc.
- **If allowed to separate out steel/aluminum and non-steel/aluminum content value, separate out the cost to the importer of the non-steel/aluminum part/component. There is no backing out of any costs not allowed by the Customs Value laws. Costs for manufacturing, labor, coating, etc., are not subtracted.**
- **If the value of the steel/aluminum content cannot be determined, then report the duty based on the total entered value, on only one entry summary line.**
- **If the article is composed of US steel/aluminum and foreign steel/aluminum, Section 232 duty is still assessed based on the article’s country of origin. The value of the US steel/aluminum cannot be separated out.**



- Likewise, the exemptions from Section 232 duty for articles made from US melted and poured steel and US smelted and cast aluminum (9903.81.92 and 9903.85.09) are all or nothing provisions. If only a portion of the source steel/aluminum was melted and poured/smelt and cast in the US, the article cannot be split into a US content line and a non-US content line. If the imported article is not exclusively made of US melted and poured steel and US smelted and cast aluminum, the Section 232 duty is assessed on the article's entire value.

- Surface treatments like galvanizing are integral to the finished steel product, not a separate component or part. The cost cannot be deducted.
- As far as documentation goes for separating out steel/aluminum content value from non-steel/aluminum value, we would say, "documentation sufficient to support the importer's claimed steel/aluminum content value", if CBP asks.
- Our current understanding is copper and its alloys are treated the same as steel and aluminum. That is, importers should *not break down the chemistry* of the imported articles. Unless we receive guidance otherwise, copper articles and copper alloy articles are treated as the same.

It's simple, except the importer may have to ask the manufacturer/seller a couple more questions than in the past.

Take a window for example—

What did the importer of record pay for the finished windows?
If the windows have non-steel components/parts like glass, what was the cost of that to the importer?
Minus the cost to the importer of the non-steel parts from the total window cost to the importer and that equals the Section 232 steel content value.

So if—

The importer paid \$100 for the window.
\$20 of the cost is attributable to glass or other component/parts.
The entered value of the window is \$100. It may be separated into two lines. A non-steel content line of \$20 and a steel content line of \$80.

Continue to monitor the CSMS messages, Trade Remedy FAQs, and CBP rulings posted on cbp.gov, or any changes from the Department of Commerce.



Traditional Valuation vs. Section 232 Reality

Section 232 Overlay for Derivatives

- Does not replace or change the valuation rules or definition of transaction value
- Requires segregation of 232 content vs non-content and reporting of value, kg, origin of melt/pour or smelt/ cast on 232 content
- Items of Copper that are 100% Copper report 100% of value and without written binding guidance on steel & aluminum, **the conservative route is the safe route.**

Importer → Broker Scenario

- Importer will need a system to provide value of content to the broker.
 - * If the shipper provides this direct to the broker, is the IOR vetting the data? Does broker get proof in case CBP requests DIS upload at time of entry?
- Common pitfall: Expecting the broker to do the math on percentages. Example: “this product is always 15% steel so just do the math”

CBP will expect value content to reconcile and will check the data. We are seeing this occur post summary in high numbers with 100% steel and aluminum items due to the position CBP has taken.

Key Risk

- Treating Section 232 value content as a separate customs value



Documentation Challenges

Documentation Challenges & Supplier Data Gaps

Common Supplier Issues

- Reluctance to share cost data
- Limited visibility beyond Tier 1 suppliers
- Inconsistent accounting standards

Typical Documentation Provided

- Cost summaries
- Mill or smelter certificates
- Origin affidavits

Importer→ Broker Scenario

- Supplier provides a signed statement claiming 40% U.S. content
- The importer forwards the statement to the broker
- Broker files entries based on the statement
- CBP later challenges the lack of supporting calculations

CBP Perspective

Statements alone rarely satisfy reasonable care



Documentation Challenges

Used Capital Equipment
Multi-country manufacturing
Partial U.S. content claims
Mixed-origin raw materials
Using Market Rate without a contractual definition

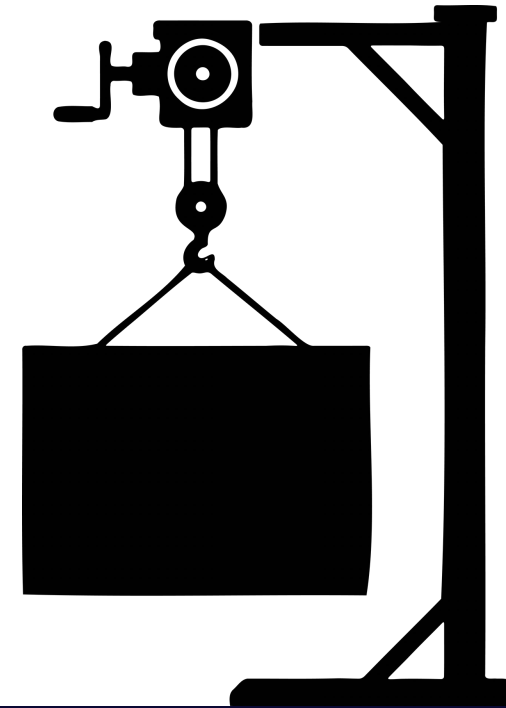
Importer→Broker Scenarios

Importer calculates U.S. content using internal cost data
Broker receives a percentage without backup

CBP later requests methodology and source documentation

CBP Expectation

Clear, consistent, auditable methodology



Compliance Pitfalls & High-Risk Errors

Importer-Driven Pitfalls

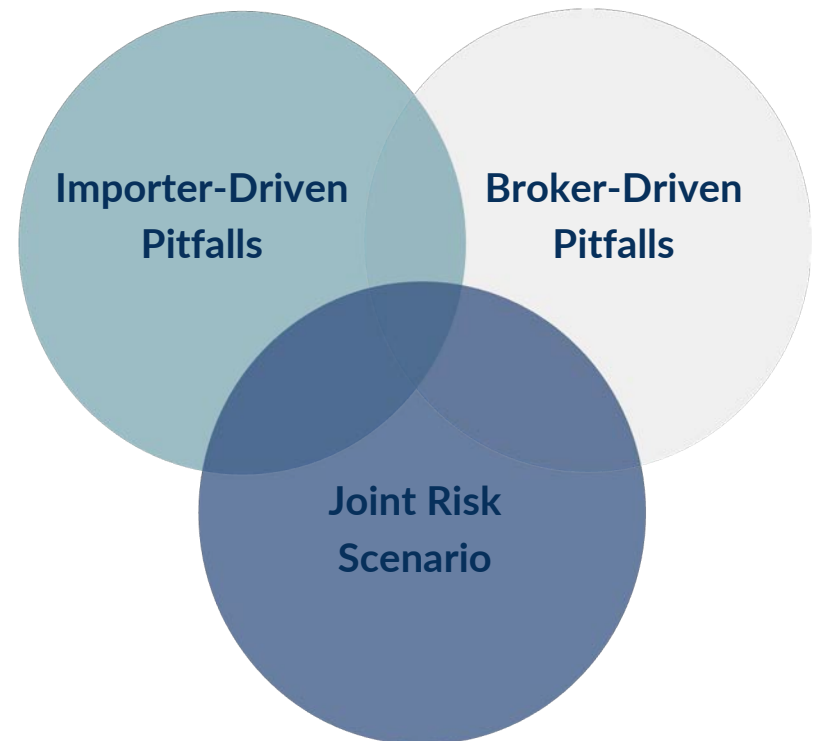
- No written value content methodology
- Overstated U.S. content
- Assumptions without support

Broker-Driven Pitfalls

- Accepting percentages at face value
- Inconsistent reporting across entries
- Failure to escalate concerns

Joint Risk Scenario

- Multiple entries filed with varying value content percentages
- CBP identifies systemic inconsistency
- Both the importer and the broker pulled into review





Real World 232 Scenarios

Sample Scenario 232 Aluminum & IEEPA Fentanyl China

Example 1: Aluminum Imports from China

- **Duties:** Regular Duty + 232 Aluminum (50%) + IEEPA Fentanyl China (10%) + Section 301 duties
- **Explanation:** Section 232 Aluminum applies at 50%. Because IEEPA Fentanyl China is not in the hierarchy, its 10% tariff also applies. IEEPA Reciprocal does not apply to the aluminum content since 232 Aluminum takes precedence.

Example 2: Aluminum “Derivative” Imports from China

- **Duties:** Regular Duty + 232 Aluminum (50% on aluminum content only) + IEEPA Reciprocal China (10% on non-aluminum content) + IEEPA Fentanyl China (10% on total value) + Section 301 duties
- **Explanation:** For derivatives, 232 Aluminum applies only to the aluminum content, while IEEPA Reciprocal China applies to the non-aluminum content. The 10% IEEPA Fentanyl China tariff applies to the entire shipment because it is outside the hierarchy.

Note: For all imports, additional AD/CVD may apply, and these will stack on top of 232 Tariffs.

Rotary Screw Compressor

██████████ 5C 125psi SC2 100696.11 1.000 PC 6,878.79
 ██████████ US

Serial no: (2202)
 1 service manuals included with each,English
 Model ██████████ 5C
 Electrical connection 208/230/460V / 3 / 60Hz
 Max. working pressure 125.0 psig
 Control version ██████████ CONTROL 2
 Connection to control center Not applicable
 Compressor fluid sort ██████████ FLUID S-460
 PO number/-date: 4511175377 / 11/24/2025
Box no. 542516328034879104
 Country of origin: Germany
 Tariff code: 84148075

Invoice number	Item	Material number	Description	Country of origin	Quantity	Unit of measure	Total USD excl. insurance and freight	Each Net USD incl. insurance and freight	Total Net USD incl. insurance and freight	Total net weight	Total gross weight	Importcode
918029473	111	100696.11	██████████ 5C 125psi SC2 ██████████ US The part above contains Aluminum	DE	1	ST	\$6,648.02	\$7,055.34	\$7,055.34	28.8785	287.0420	8414.80.1660
			The part above contains Steel				\$33.57			11.0075		8414.80.1660
							\$197.20			219.1140		8414.80.1660



140	RECIP EU 15% DUTY					
	9903.02.20	57 KG	0	15%		997.20
O,DE			C171			
	AIR COMP,STAT,ROTARY,<=11.19KW					
	8414.80.1660		X	6,648	Free	0.00
	Melted/Poured Country/Region: DE					
	Country of Smelt/Cast – Primary: DE					
	Country of Smelt/Cast – Secondary: DE					
	Country of Cast: DE					
	499 MERCHANDISE PROCESSING FEE (MPF)				0.3464%	23.03
	501 HARBOR MAINTENANCE FEE (HMF)				0.125%	8.31
141	IEEPA-RECIPROCAL EXCLUSION 232					
	9903.01.33	11 KG	0	Free		0.00
O,DE			C1			
	DERIV ALUM, NT19(K), ALL CTRIE					
	9903.85.08		X	0	50%	17.00
	AIR COMP,STAT,ROTARY,<=11.19KW					
	8414.80.1660		1 NO	34	Free	0.00
	Melted/Poured Country/Region: CN					
	Country of Smelt/Cast – Primary: CN					
	Country of Smelt/Cast – Secondary: CN					
	Country of Cast: CN					
	499 MERCHANDISE PROCESSING FEE (MPF)				0.3464%	0.12
	501 HARBOR MAINTENANCE FEE (HMF)				0.125%	0.04
142	IEEPA-RECIPROCAL EXCLUSION 232					
	9903.01.33	219 KG	0	Free		0.00
O,DE			C5			
	DERIV STL, NT16(N) ALL CTRIES					
	9903.81.91		X	0	50%	98.50
	AIR COMP,STAT,ROTARY,<=11.19KW					
	8414.80.1660		X	197	Free	0.00
	Melted/Poured Country/Region: DE					
	Country of Smelt/Cast – Primary: DE					
	Country of Smelt/Cast – Secondary: DE					
	Country of Cast: DE					
	499 MERCHANDISE PROCESSING FEE (MPF)				0.3464%	0.68
	501 HARBOR MAINTENANCE FEE (HMF)				0.125%	0.25

Scenario 2: 232 Copper & IEEPA Reciprocal

Example 1: Regular 232 Copper

- **Duties:** Regular Duty + 232 Copper (50%)
- **Explanation:** Only the 232 Copper tariff applies. IEEPA Reciprocal does not apply because 232 Copper takes precedence.

Example 2: 232 Copper Derivative

- **Duties:** Regular Duty + 232 Copper (50% on copper content) + Reciprocal (non-copper content)
- **Explanation:** For derivative products, the 232 Copper tariff applies only to the copper content. IEEPA Reciprocal applies to the non-copper content.



Sample CF 28 Request for Information

Provide the Entry Summary Documents and submit into DIS: The commercial Invoice, Packing List, Bill of Lading & 7501

In addition, please provide the following information:

1. Calculation Method: Provide the method used to calculate the steel content and non-steel content ("the breakdown") of the product.
2. Detailed Explanation: Explain in detail how the breakdown was calculated based on the total value of the product.
3. Cost Analysis: Specify the costs that were added and subtracted for each part of the breakdown.
4. Responsible Party: Identify who calculated the breakdown.
5. Importer Awareness: If the importer did not calculate the breakdown, confirm whether they are aware of how it was calculated.
6. Supporting Documents: Submit all documents related to the calculations of the breakdown.
7. Invoices and Packing Lists: Provide all invoices and packing lists associated with this entry.
8. Schematics/Diagrams: Include schematics or diagrams of the product that indicate the steel content of each section, component or part, along with the percentage of steel content by total weight of the product.
9. Photograph Requested: Provide a photograph of the product in its imported state.

Note: Failure to provide the requested information within 30 days will result in an increase in the value of the steel/aluminum content for the imported product.

The following is for informational purposes:

If you have an article that legitimately has non-steel/aluminum/copper content to separate, the CBP position is:
-Steel articles of chapter 72 are 100% steel. Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.
-For steel articles of chapter 73, aluminum articles of chapter 76, and articles classified elsewhere (not including chapter 72):
-If the articles are 100% steel or 100% aluminum, there is no non-steel/aluminum content to separate and Section 232 duty is assessed on the full entered value of the article. There is no backing out of any costs not allowed by the Customs Value laws. Manufacturing, labor, coating, etc. costs are not subtracted.
-If the articles are not wholly of steel or aluminum (there are non-steel/aluminum parts/components), the Section 232 duty is assessed on the steel/aluminum content of the article.
HQ has said this would be based on "the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content". The current position is this represents what the importer paid for the steel/aluminum content of the finished article and is the entered value of the imported article minus the cost of the non-steel/aluminum part/component of the finished article. Non-steel/aluminum content does not refer to fabrication, machining, labor, costs, etc. etc.

If allowed to separate out steel/aluminum and non-steel/aluminum content value, separate out the cost to the importer of the non-steel/aluminum part/component. There is no backing out of any costs not allowed by the Customs Value laws. Costs for manufacturing, labor, coating, etc. are not subtracted.
If the value of the steel/aluminum content cannot be determined, then report the duty based on the total entered value, on only one entry summary line.

Surface treatments like galvanizing and anodizing are integral to the finished steel product, not a separate component or part. Paint, lacquer and other coatings are also not parts. Their cost cannot be deducted. Rule of thumb: if you can't deduct the specific cost when an item classified in chapter 72, you cannot deduct it for a derivative article classified elsewhere either.

For costs that can be attributable to both the non-steel/aluminum/copper content and the steel/aluminum/copper content, like packaging, we would apportion them across both.

-As far as documentation goes for separating out steel/aluminum content value from non-steel/aluminum value, I would say, "documentation sufficient to support the importer's claimed steel/aluminum content value", if CBP asks.

Our current understanding is we are treating copper and its alloys the same. Copper articles and copper alloy articles like brass are treated the same as steel and aluminum alloys. They are subject to Section 232 duty. We do not break down the chemistry of the imported articles to arrive at a copper only value. Chemistry is not a separate component or part. The value of alloying elements is not deducted.

CBP Form 28 (3/20)

REQUEST FOR INFORMATION CBP Officer Message (Continuation)

It's simple except the importer may have to ask the manufacturer/seller a couple more questions than in the past. Take a window for example

What did the importer of record pay for the finished windows?

If the windows have non-steel components/parts like glass, what was the cost of that to the importer?

Minus the cost to the importer of the non-steel parts from the total window cost to the importer and that equals the Section 232 steel content value.

So, if

The importer paid \$100 for the window.

\$20 of the cost is attributable to glass or other component/parts.

The entered value of the window is \$100. It may be separated into two lines. A non-steel content line of \$20 and a steel content line of \$80.

-CBP has not posted any new guidance recently, but continue to monitor the CSMS messages, Trade Remedy FAQs, and CBP notices posted on cbp.gov.

-Cargo Systems Messaging Service | U.S. Customs and Border Protection

-Trade Remedies | U.S. Customs and Border Protection

-CROSS Custom Rulings Online Search System



Sample CF 29 Notice of Action

NOTICE OF ACTION Box 13: Explanation (Continuation)

off the articles are not wholly of steel or aluminum (think in terms of separate and distinct parts/components), the Section 232 duty is assessed on the steel/aluminum content of the article.

HQ has said this would be based on "the invoice paid by the buyer of the steel/aluminum content to, or for the benefit of the seller of the steel/aluminum content". The most recent position is this is what the importer paid for the steel/aluminum content of the finished article, and is the entered value of the imported article minus the cost of the non-steel part of the finished article. "Non-steel content" does not refer to costs of fabrication, machining, labor, etc. (example. Steel bolt with nylon washer and nylon nut. You may split out the nylon washer and nylon nut only)

If the value of the steel/aluminum content cannot be determined, then report the duty based on the total entered value, on only one entry summary line.

If allowed to separate out steel/aluminum and non-steel/aluminum content value, many importers have asked what costs they can exclude. There is no HQ guidance provided for "backing out" costs to arrive at the steel/aluminum content value for articles that are not wholly of steel or aluminum (so no backing out fabrication, labor, machining, conversion, etc., costs).

As stated before, for articles that are wholly made of steel or aluminum, there is no backing out of any costs not allowed by the Customs Value laws (so no backing out fabrication, labor, machining, conversion, etc., costs).

9903.81.92 Only applies when the raw steel is from the USA and the pour and melt is in the United States. In this case zero proof of where materials were obtained were provided.

A self-review of your past entries going back 5 years should be done to determine the extent of this issue and the corrected information provided to CBP as appropriate. All current and future entries should follow this as well.

You have the right to appeal the liquidation of the entry listed in this notice pursuant to 19 USC 1514 and 19 CFR 174. A Bulletin Notice of Liquidation will be posted at the Customhouse where the entries were filed. Your appeal rights are allowed for 180 days after the Bulletin Notice of Liquidation is posted.



Planning and Reasonable Care Due Diligence in a New Era of Trade



Plan

Long-Term Planning

Valuation – Lower your dutiable cost

- Have written contract verbiage (PO) that covers how values are obtained on derivatives and what documents would need to be supplied.
- Talk to your supplier. Determine not just the content, but how much that content costs them
- Source 232 goods from low-reciprocal countries and avoid the DDP “out” to save duties.

Reconciliation – CBP’s “I don’t know” program

- Allows importers to “flag” entries for later correction on unknown values
- If you intend to engage in a supply chain audit to determine the country of smelt/cast, actual value of content, etc., consider enrolling in the recon program to reduce risk

Protest

- File an administrative protest with CBP to preserve refund rights?

Role of Brokers, Consultants & Legal Counsel

When Brokers Should Escalate

- Poor or limited information or values not adding up.
- New derivative classifications
- Unsupported value claims/ Origin Verifications

When Consultants and/ or Legal Support Is Critical

- Audits
- Prior disclosures
- Complex multi-tier supply chains

Key Message

- Brokers often deliver the message, but importers must own the data. Communicate clear stop points to the broker and audit the data submitted for accuracy.

Today's trade environment is uncharted territory. Make sure your compliance processes can stand the test.





QUESTIONS?

Valuation Complexities Under CBP Section 232:
Navigating Value Content Reporting and Compliance