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CBP ANNOUNCES ENHANCED ENFORCEMENT OF IMPORTER OF RECORD REQUIREMENTS (August 18, 2026)

U.S. Customs and Border Protection (CBP) has issued a pre-publication draft of a General Notice scheduled to appear in the August 19 Federal Register concerning enhanced enforcement procedures to verify the accuracy of information submitted by both new and existing Importers of Record (IORs) on CBP Form 5106, Create/Update Importer Identity Form. The initiative is one of CBP's first actions implementing Executive Order (EO) 14411, Strengthening Customs Enforcement, and signals an increased focus on importer accountability and identity verification.

Beginning September 18, 2026, CBP may void an IOR number if it determines that an IOR, or a customs broker acting on behalf of an IOR, has provided incomplete, inaccurate, or misleading information on Form 5106. A voided IOR number becomes invalid for all Customs purposes, including the entry of merchandise into the United States, potentially resulting in shipment delays, supply chain disruptions, and costly operational impacts. CBP will issue a written notice of the voiding to the email address on file for the IOR and, if applicable, will copy the customs broker that filed the last entry on behalf of the IOR. The notice will include information on how to request reestablishment of the IOR number, including what information must be submitted to CBP to corroborate the identity of the requesting IOR.

CBP FOCUS AREAS

- Physical business address
- Email address
- Telephone number
- Employer Identification Number (EIN)
- Social Security Number (SSN), where applicable

The physical address provided must be the actual location of the importing business or individual. Email addresses and telephone numbers must belong directly to the importer.

INCREASED EXPECTATIONS FOR CUSTOMS BROKERS

Brokers submitting Form 5106 information on behalf of importers must have a valid Power of Attorney and exercise due diligence when verifying importer information. Brokers are cautioned against transmitting information that they know, or reasonably should know, is false, misleading, or unverified.

POTENTIAL PENALTIES AND LIABILITY EXPOSURE

In addition to the operational risk associated with having an IOR number voided, there are potential enforcement consequences for inaccurate or intentionally false information submitted on Form 5106. The individual certifying the Form 5106 information may be subject to criminal penalties under 18 U.S.C. § 1001, including fines, imprisonment, or both. Importers, officers, employees, customs brokers, and other associated parties may face additional liability where false information is intentionally submitted or used to conceal the identity of the importer. Such conduct could result in enforcement action under the False Claims Act, customs laws, or other applicable federal statutes. Brokers may be subject to broker penalties or other consequences pursuant to 19 U.S.C. § 1641

RECOMMENDED ACTIONS FOR IMPORTERS

- Review Form 5106 information currently maintained by CBP.
- Verify that physical addresses, contact information, EINs, and other identifying information are accurate.
- Confirm that importer email addresses and telephone numbers belong directly to the importer.
- Coordinate with customs brokers to ensure Form 5106 records and Powers of Attorney are current and properly maintained.
- Correct any discrepancies before the September 18, 2026, implementation date.

ADDITIONAL UPCOMING ACTIONS

This new Federal Register Notice is just one of several expected actions under EO 14411. Executive Order 14411 directed the Secretary of Homeland Security to take the following actions within 90 days of its June 3 issuance (i.e., by September 1):

- Mandate the submission of any documentation that the foreign exporter was required to submit to the foreign customs administration prior to U.S. export.
- Take steps to revise all mitigation standards, including a minimum penalty floor of not less than 50% of the assessed penalty absent exceptional circumstances, and eliminate mitigation for repeat offenders.
- Take actions to expedite and enhance the seizure and disposal of non-compliant imports.

EO 14411 directed the following actions within 180 days of its issuance (i.e., by November 30):

- Require all IORs to maintain “good standing” with CBP based on their history of compliance with customs laws and payment of customs duties and fees. IORs not in “good standing” are to be prevented from importing into the United States.
- Create risk-based tiers of IORs based on their history of compliance with customs laws, enforcement actions, audit results, and other considerations.
- Revise importer eligibility regulations and policies, including:
    - Requiring IORs to maintain a minimum level of tangible assets in the U.S., bonding, or both;
    - Increasing the minimum required bond coverage for IORs;
    - Requiring an IOR be designated for all formal and informal entries; and
    - Requiring IORs to provide CBP with additional data and identification information, including anticipated import volumes, year organized, ownership, business affiliation, domestic asset disclosures, and other data deemed necessary by U.S. Customs.
- Establish enhanced vetting procedures for all individuals and entities seeking to conduct imports, specifically including foreign IORs.

As a result, importers should expect to see more notices from CBP on these matters in the near future.

Please contact Marshall Miller, Brian Murphy, Sean Murray, or David Ostheimer with questions.