



## IEEPA REFUNDS

- On October 6, U.S. Customs and Border Protection (CBP) implemented Phase 3 of the International Emergency Economic Powers Act (IEEPA) tariff refunds under its CAPE tool. Phase 3 covers finally liquidated entries, but only for plaintiffs with a court order for reliquidation.
- Clients with liquidated entries approaching the end of their 180-day Protest period should consider filing a Protest to preserve options while the refund process continues to get worked out.
- On October 8, CBP filed its latest CAPE [update](#) and the U.S. Court of International Trade (CIT) issued an [Order](#) requiring another update by October 26. [Freestyle World, Inc. v. U.S. Customs and Border Protection](#), CIT Slip Op. [26-123](#) (Oct. 8, 2026).
- CBP has issued an Information Collection Notice and request for comments on CAPE declaration worksheets submitted by importers requesting refunds. 91 [Fed. Reg.](#) [63299](#) (Oct. 5, 2026).
- The CIT has granted a motion to certify a class for a potential class action challenge to the IEEPA tariff refunds covering the class of all Importers of Record who paid IEEPA duties between February 1, 2025, and February 19, 2026, excluding entities with separately filed actions to recover IEEPA tariffs. The decision is just the first, preliminary step towards a class action, with a closed conference on October 13 and an October 22 deadline for the parties to submit a Scheduling Order that includes the Government's deadline to file an Answer or otherwise respond.
- Contact [Marshall Miller](#), [Brian Murphy](#), or [Sean Murray](#) with questions.

## 301 FORCED LABOR CASE

On October 2, a CIT three-judge panel issued an [Order](#) in the consolidated Section 301 Forced Labor Cases that directed the parties to submit additional briefing by October 16 on the statutory basis for the U.S. Trade Representative's (USTR) determination, whether it was required to consider countries' economic development levels when making its "unreasonableness" determination, the statutory basis for USTR's determination, and whether the plaintiffs have standing to challenge USTR's actions for all affected countries or only those from which they import merchandise. The Order suggests the Court is closely examining both the legal foundation of USTR's forced labor actions and jurisdictional issues.

## LOW SPEED VEHICLE EAPA

CBP has [initiated](#) an Enforce and Protect Act (EAPA) investigation and imposed interim measures against 12 importers in response to alleged transshipment from Vietnam of low speed personal transportation vehicles and parts subject to antidumping and countervailing duties (AD/CVD) on Chinese products.

## CHINA 301 EXCLUSIONS

## 2026 FIRM SEMINARS

We will be offering the following Fall training seminars in-person at our Kansas City office:

Import/Export 101 – November 4  
Import/Export 201 – November 5

See our [website](#) for more detailed information. Please contact [Shari Rees](#) with questions. Seminars are offered to Miller & Company clients only.

## CANADA ACE ERROR CODES

New error codes have been added to the e-214 FTZ Admission and Cargo Release environments in the Automated Commercial Environment (ACE) in accord with Presidential Proclamations 11061 (alcoholic beverages), 11062 (motor vehicles), and 11063 (dairy), which exclude certain Canadian products from U.S. importation. Filers will receive error codes if the HTSUS classification is not allowed in combination with the Canada country of origin. CSMS [#70050117](#) (Sept. 28, 2026).

## RUSSIA SANCTIONS BILL

On September 18, President Trump signed [H.R. 5334](#), the Lindsey Graham Sanctioning Russia and Iran Act of 2026, into law. It provides authority for expanded sanctions, tariffs, and trade restrictions targeting Russia. Provisions include increased duties on Russian imports, new restrictions on Russian financial and energy sectors, and enhanced enforcement against sanctions evasion. Some of the provisions require Presidential review and determinations within 30 days, which is October 18.

## 232 U.S. CONTENT VALUE

The Bureau of Industry and Security (BIS) has issued a Notice that provides instructions to CBP on how to evaluate "U.S. content" for certain Section 232 goods imported from Canada and Mexico under the U.S.-Mexico-Canada Agreement (USMCA). 91 [Fed. Reg.](#) [65162](#) (Oct. 14, 2026).

## 232 METAL CONTENT

The Government has filed a [response](#) in an importer's lawsuit arguing that imported products made entirely of steel should be allowed to exclude the manufacturing costs when determining the steel content value for Section 232 steel tariffs. [Express Fasteners, Ltd. v. U.S.](#), CIT Ct. No. 26-00853, ECF No. 24 (Sept. 16, 2026).

## PHARMA 232 UPDATES

BIS has published guidance on and technical corrections to the Section 232 Pharmaceutical Tariffs, including five corrections to Annex I product coverage and one correction to Annex IV product coverage. There are numerous other issues and considerations. Contact [Sean Murray](#) with questions. 91 [Fed. Reg.](#) [60360](#) (Sept. 23, 2026).

## GOVT PROCUREMENT

## CUSTOMS REQUESTS

Importers appear to be experiencing a surge in CBP Form 28 Requests for Information and CBP Form 29 Notices of Action. Clients are reminded of the importance in responding to these CBP requests timely and with care. Otherwise, CBP may take action to modify and liquidate Customs entries without additional opportunity for importer input. Contact [Brian Murphy](#) or [Sean Murray](#) with questions.

## TRUMP-XI TRADE SUMMIT

The September 23-25 [summit](#) between President Trump and Chinese President Xi Jinping resulted in no broad trade deals, but some limited agreements. The trade truce from the October 2025 Busan summit meetings appears to have been extended to January 2027 to provide more time to reach a broader trade deal. It appears that this delays implementation of the BIS Affiliates (50%) Rule. There was agreement on putting the U.S.-China Board of Trade concept into operation and giving reduced tariff treatment to \$30 billion of non-sensitive goods.

## U.S.-CHINA BOARD OF TRADE

On September 27, USTR [announced](#) that the U.S.-China Board of Trade recommended approximately \$30 billion in [U.S. exports](#) to China and \$30 billion in [Chinese exports](#) to the U.S. for potential future tariff relief under a new "30-for-30" framework. According to USTR, the recommendations cover a broad range of products, including agricultural goods, medical devices, household products, and toys, and are intended to improve market access while promoting balanced and reciprocal trade. The Board's recommendations do not immediately reduce tariffs, but identify products for potential reduced tariff treatment.

## ACH REFUND VERIFICATION

CBP has announced the addition of an updated security verification step when ACE Portal Importer Sub-Account users add or modify Automated Clearinghouse (ACH) refund information. CSMS [#70162211](#) (Oct. 9, 2026).

## CBP FORM 5106 REVIEW

CBP has issued a [reminder](#) to Customs Trade Partnership Against Terrorism (CTPAT) partners that Importers of Record (IORs) and their customs brokers must ensure that CBP Form 5106 information remains accurate, complete, and current. Pursuant to Executive Order [14411](#), CBP may void an IOR number and pursue additional enforcement actions if Form 5106 information is found to be inaccurate or incomplete. Companies should review their IOR records and ensure any necessary updates are submitted through ACE to avoid potential import disruptions and maintain compliance with CBP requirements.

## DEACTIVATED BROKER

The CIT has denied a customs broker's request for a preliminary injunction

Based on requests for continuation from domestic industries, USTR has continued two 2018 actions excluding certain machinery parts classified under HTSUS subheading 8479.90.9591 from the China Section 301 tariffs. The exclusions will now remain in effect until November 9. 91 [Fed. Reg. 64211](#) (Oct. 7, 2026).

#### EU CBAM

USTR is seeking comments on the European Union (EU) Carbon Border Adjustment Mechanism (CBAM). CBAM currently applies to imports of aluminum, cement, electricity, fertilizer, hydrogen, iron, and steel products and requires EU importers to report embedded greenhouse gas emissions and purchase CBAM certificates tied to EU carbon prices. The EU is considering a significant expansion of CBAM coverage to hundreds of downstream steel and aluminum intensive products. USTR is particularly interested in the compliance costs, regulatory burdens, and competitive impacts on U.S. producers, exporters, workers, and small and medium-sized businesses. Comments are due by November 9. 91 [Fed. Reg. 64450](#) (Oct. 8, 2026).

#### ITAR CLARIFICATIONS

- The Directorate of Defense Trade Controls (DDTC) has published a Final Rule that clarifies "policy-of-denial" provisions. The DDTC also upgraded Saudia Arabia and Peru to the list of non-NATO allies, clarified policies related to Ethiopia and Somalia, and made some additional miscellaneous clarifications and corrections. 91 [Fed. Reg. 59059](#) (Sept. 18, 2026); 91 [Fed. Reg. 60299](#) (Sept. 23, 2026).
- DDTC has published a Proposed Rule requesting comments on removing items from the U.S. Munitions List (USML), revising definitions, standardizing regulatory text, and adding exemptions from licensing requirements. Comments are due by November 30. 91 [Fed. Reg. 62361](#) (Oct. 1, 2026).

#### UUVs

DDTC has published an Interim Final Rule, effective October 19, that changes the specifications of Uncrewed Underwater Vehicles (UUVs) included on the USML. DDTC has requested comments by October 19. 91 [Fed. Reg. 59063](#) (Sept. 18, 2026).

#### OFAC REGULATIONS

The Office of Foreign Assets Control (OFAC) has issued a Final Rule that clarifies and eliminates duplicative regulatory provisions and directs readers to information on sanctions penalty provisions. 91 [Fed. Reg. 61727](#) (Sept. 30, 2026).

#### OFAC SANCTIONS/ACTIONS

- OFAC has added 16 entities involved in Iran's petroleum and petrochemical sectors to its Specially Designated Nationals (SDN) and Blocked Persons List. 91 [Fed. Reg. 65295](#) (Oct. 14, 2026).
- OFAC has published a determination that went into effect October 1 that identifies the automotive and rail sectors of the Iranian economy. 91 [Fed. Reg. 64758](#) (Oct. 13, 2026).

In response to Canada's "Buy Canadian" policies and other procurement barriers affecting U.S. suppliers, President Trump issued a memorandum on September 16 directing federal agencies to identify lawful measures to restrict or remove Canadian-origin products from the Federal civil procurement system. The memorandum also directs USTR to monitor Canadian procurement practices and recommend further action as warranted. 91 [Fed. Reg. 59979](#) (Sept. 21, 2026).

#### DOJ FRAUD ENFORCEMENT

The Department of Justice has directed the Fraud Division to prioritize investigations in certain areas, including tariff evasion, imported goods and services, and forced labor. Directive [26-12](#) (Oct. 1, 2026).

#### PALM OIL WROs

On September 29, CBP [issued](#) Withhold Release Orders (WROs) on palm oil and derivative products produced by Mitra Aneka Rezeki (MAR) and Hardaya Inti Plantation (HIP) in Indonesia. Effective immediately, CBP will detain covered merchandise at all U.S. ports of entry. CSMS [#70061795](#) (Sept. 29, 2026).

#### EXCESS CAPACITY

The U.S. and 14 partner economies have [issued](#) a Joint Ministerial Statement resolving to address structural excess capacity in several sectors, including automobiles and electric vehicles, batteries, chemicals, foundational semiconductors, and solar panels.

#### EXCESS STEEL FRAMEWORK

The Global Forum on Steel Excess Capacity (GFSEC) has [published](#) a Comprehensive Framework for Joint Action to address negative effects of excess steel industry capacity. Some measures include reducing or eliminating subsidies and other government support, increasing supply chain transparency, and undertaking AD/CVD cases and global safeguard investigations.

#### CUBA REGULATIONS

OFAC has issued a Final Rule to implement Executive Order (EO) [14404](#) issued by President Trump on May 1. The new regulations block property and impose sanctions on foreign nationals that operate or provide significant support to major sectors of the Cuban economy, such as mining, defense, energy, and financial services. OFAC also updated the Cuban Assets Control Regulations (CACR) by eliminating certain travel authorizations, including the people to people and professional meetings exemptions and indirect financial transactions. 91 [Fed. Reg. 61748](#) and [61741](#) (Sept. 30, 2026).

#### IRAN REGULATIONS

OFAC has updated the Iranian Transactions and Sanctions Regulations (ITSR) to allow it to block any entity that operates in Iran and contributes to the manufacturing, construction, mining, textile, or other industry sectors. 91 [Fed. Reg. 61759](#) (Sept. 30, 2026).

challenging CBP's deactivation of its Filer Code due to alleged misuse and failures to validate client importers' CBPF 5106s. [Forrest Xu v. CBP, DHS, et al](#), CIT Slip Op. [26-115](#) (Sept. 16, 2026).

#### USMCA 2027 REVIEW

USTR is seeking public comments in advance of its 2027 USMCA review. Comments and requests to testify at a future public hearing on the USMCA's operation are due by January 12, 2027. 91 [Fed. Reg. 63379](#) (Oct. 5, 2026).

#### LOW VALUE SHIPMENT REGS

CBP has issued a Proposed Rule with modifications to the filing requirements for Informal Entries valued at or below \$2,500. The proposal includes establishing a new electronic Informal Entry type for low-value shipments entering U.S. commerce through the mail system. Comments are due by December 7. 91 [Fed. Reg. 64532](#) (Oct. 8, 2026).

#### FDA PRIOR NOTICE DELAY

The Food and Drug Administration (FDA) has [delayed](#) enforcement of its new Prior Notice requirements for food shipments arriving by international mail until May 1, 2027, to provide additional time for industry and government systems to implement the functionality. The requirements, which include reporting the international mail service name and mail tracking number, were originally scheduled to take effect on October 1.

#### NEW CBSA GUIDE

The Canada Border Services Agency (CBSA) has [released](#) a new Guide to Importing Commercial Goods into Canada. It provides businesses with a consolidated overview of the Canadian import process, including import requirements, tariff classification, duties and taxes, CBSA Assessment and Revenue Management (CARM) system registration, and post-entry corrections.

#### SYRIA

DDTC has published an ITAR Final Rule that moved Syria from a policy of denial to a policy of possible approval on a case-by-case basis. 91 [Fed. Reg. 62313](#) (Oct. 1, 2026).

#### 2026 WTO ANNUAL REPORT

The World Trade Organization's (WTO's) recently [released](#) 2026 Annual Report highlights that global trade reached a record \$34.65 trillion in 2025, driven by a massive surge in AI-related goods and digital services.

| FTZ STATISTICS            |          |
|---------------------------|----------|
| FOREIGN-TRADE ZONES BOARD |          |
| ACTIVITY AS 10/15/2026    |          |
|                           | Approved |
| Zones                     | 312      |
| Subzones*                 | 926      |
|                           | Pending  |
| Zones                     | 3        |
| Subzones                  | 23       |

\*From [Fed. Reg. Notices](#)



Try email marketing for free today!