



COMPLIANCE ADVISORY

August 24, 2026

KWE
Global Logistics Partner

CSMS # 69606660- GUIDANCE: Section 338 Additional Duties on Certain Goods of Canada: The temporary suspension of the Section 338 duties on certain Canadian goods ends August 22, 2026.

The attached [Section 338 Canada HTS LIST](#) contains the complete list of Chapter 1-97 tariff numbers covered by HTS headings **9903.03.12**, **9903.03.13**, and **9903.03.14**, along with the exclusions under **9903.03.15** and **9903.03.16**

Verifying Accuracy of Data on 5106 filing

CBP Enhanced Enforcement of Importer of Record (IOR) Data Accuracy

The Department of Homeland Security's U.S. Customs and Border Protection (CBP) is announcing stricter enforcement of Importer of Record (IOR) registration requirements under Executive Order 14411, "Strengthening Customs Enforcement." [2026-16911.pdf](#)

Key Changes

- CBP will begin verifying the accuracy of information submitted on CBP Form 5106, the form used to obtain or update an Importer of Record number.
- Starting **30 days after publication in the Federal Register**, CBP may **immediately void an IOR number** if it determines the information on file is inaccurate or incomplete.
- A voided IOR number cannot be used to import merchandise into the United States.



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Information That Must Be Accurate:

Importers and customs brokers must ensure that the following information belongs directly to the importer and is current:

- Physical business address
- Email address
- Phone number
- EIN, SSN, or CBP-assigned identification number

CBP specifically states that:

- The physical address must be the actual location of the business or individual.
- Addresses of customs brokers, freight forwarders, registered agents, PO boxes, business service centers, or unrelated entities are not acceptable as the importer's physical address.
- Email addresses and phone numbers must belong to the importer, not to a broker or third party.

If inaccurate data is found, CBP may:

- Void the IOR number immediately.
- Take additional enforcement actions.
- Pursue penalties under customs laws.
- Refer cases involving intentional false statements for criminal or civil liability, including potential exposure under:
 - 18 U.S.C. § 1001 (false statements)
 - False Claims Act (31 U.S.C. § 3729 et seq.)

Reestablishing a Voided IOR Number

If CBP voids an IOR number:

- CBP will send notice to the importer's most recently reported email address.
- CBP may copy the last filing broker.



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- The notice will explain how the importer may request reestablishment and what supporting information must be provided.

!!! IEEPA Refund Processing Services!!!

Email your request to: Customs_Compliance_Group@am.kwe.com and a member of our IEEPA Refund processing team will reach out to you.

ADVISORY SIGN UP – ONE FORWARDER, ONE BROKER = OVERALL COMPLIANCE

Add this link to your “Favorites”: [U.S.A. - News | Kintetsu World Express](#)



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