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Licensed U.S. Customs Broker · Miami, FL · Filer Code 9UA

2026 COMPLIANCE RESOURCE

The 2026 U.S. Import Compliance Checklist

ISF, Entry Filing & Duty-Savings Essentials

Everything your team needs to stay compliant, avoid costly delays, and reduce duty exposure in the new tariff landscape — updated for August 2026.

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ISF 10+2 CHECKLIST

All 10 importer data elements, timing rules & penalty guide

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ENTRY FILING GUIDE

Required docs, bond types & CBP timing requirements

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DUTY-SAVINGS WINS

HTS review, Ch. 98, First Sale, drawback & FTA strategies

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2026 TARIFF UPDATE

IEEPA struck down → Sec. 301 forced-labor tariffs in effect

This guide is for informational purposes only and does not constitute legal or customs advice.
For entry-specific guidance, consult a licensed customs broker.

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Miami, FL

SECTION 1

Pre-Shipment: ISF 10+2 Filing Checklist

⚠️ **CRITICAL DEADLINE**

The ISF must be filed electronically via ACE at least **24 hours before cargo is loaded** onto the vessel at the foreign port of origin — *not* 24 hours before U.S. arrival. This is the single most common timing error. Penalties run up to **$5,000 per violation per bill of lading**. (19 CFR Part 149)

IMPORTER'S 10 DATA ELEMENTS — VERIFY EACH BEFORE FILING

- ☐ **1. Seller Name & Address** — Party selling the goods to the importer. *Often differs from manufacturer; do not use a trading company if the actual seller is known.*
- ☐ **2. Buyer Name & Address** — Party purchasing the goods (usually the U.S. importer of record).
- ☐ **3. Importer of Record Number (IOR)** — IRS EIN, SSN, or CBP-assigned number. Must match what will appear on the entry.
- ☐ **4. Consignee Number** — IRS or CBP number of the party receiving the goods at destination. *May be same as IOR.*
- ☐ **5. Manufacturer (or Supplier) Name & Address** — Actual factory/producer. CBP scrutinizes trading-company substitutions. Use the full 10-digit HTSUS code to identify manufacturer correctly.
- ☐ **6. Ship-to Party Name & Address** — First U.S. delivery destination. *If unknown at ISF time, file as "FLEXPORT" or "TO ORDER" — update before vessel arrival.*
- ☐ **7. Country of Origin** — Country where goods were manufactured or substantially transformed. Critical for duty/tariff calculation under 2026 Section 301 regime.
- ☐ **8. Commodity HTS Number** — Minimum 6-digit HTS; **use full 10-digit HTSUS** to capture U.S.-specific duty rates and trade remedy classifications.
- ☐ **9. Container Stuffing Location** — Name and address of location where container was stuffed. *Can be updated up to 24 hrs before vessel arrival in U.S.*
- ☐ **10. Consolidator (Stuffer) Name & Address** — Party that stuffed the container (may differ from stuffing location). *Elements 9 & 10 are "flexible" — file best known data; update as needed.*

SECTION 1 (CONT.)

ISF Penalties & Bond Requirements

CARRIER'S 2 DATA ELEMENTS (VESSEL OPERATOR RESPONSIBILITY)

- [ ] **11. Vessel Stowage Plan** — Container position on the vessel. Filed by carrier 48 hours before arrival (or at departure for short voyages).
- [ ] **12. Container Status Messages** — Real-time container movement events. Filed by carrier throughout voyage.

ISF PENALTY SCHEDULE

VIOLATION TYPE	PENALTY
Late filing	**$5,000/violation**
Inaccurate data element	**$5,000/violation**
No filing at all	**$5,000–$10,000**
Failure to update (changes)	**$5,000/violation**
Repeat / aggravated	**Up to $50,000**

Each bill of lading is a separate violation. Mitigation to $1,000–$2,000 possible for first-time offenses with valid petition.

ISF BOND REQUIREMENTS

BOND REQUIRED TO FILE ISF

Single Entry Bond: 3× declared merchandise value (minimum $10,000)

Continuous Bond: 10% of prior year's total duties + fees + taxes (minimum $50,000). Unlimited entries — recommended for importers with >$250K/yr in duties.

ISF Bond: Separate $5,000 ISF-specific bond required if importer does not hold a continuous bond.

💡 GLCHB PRO TIP

File your ISF the moment your supplier confirms the booking — don't wait for the B/L. Update elements 9 & 10 once the container is stuffed.

SECTION 2

Entry Filing Checklist — Documents & Timing

REQUIRED DOCUMENTS — EVERY ENTRY

- [ ] **Commercial Invoice** — Must show: seller/buyer, description of goods, HTS-level detail, country of origin, unit price, total value in USD (or foreign currency with conversion rate), payment terms. *Must be in English or accompanied by a certified translation.*
- [ ] **Packing List** — Item-level breakdown of cartons, weights, and dimensions. CBP exam teams use this for physical verification.
- [ ] **Bill of Lading (Ocean) / Air Waybill (Air) / Truck Bill (Land)** — Carrier-issued transport document; must match ISF B/L number exactly for ocean shipments.
- [ ] **Arrival Notice** — Issued by carrier or freight forwarder. Triggers entry filing window; confirms port, estimated arrival, freight charges due.
- [ ] **Power of Attorney (PoA)** — Authorizes GLCHB to act as your customs broker. Must be on file before first entry is filed. *One-time requirement per importer of record.*
- [ ] **CBP Bond** — Continuous or single-entry bond on file with CBP. Required for all formal entries.

CONDITIONAL / REGULATED SHIPMENTS

- [ ] **FCC Declaration** — Electronics and devices subject to FCC regulation (Form 740).
- [ ] **FDA Prior Notice / Entry** — Any food, drug, device, cosmetic, or animal feed.
- [ ] **EPA Form 3520-1 or 3520-21** — Vehicles and engines (emissions certification).
- [ ] **Certificate of Origin / FTA Proof** — Required to claim preferential tariff rates under USMCA or other FTAs. Must be in importer's possession at time of entry.
- [ ] **Antidumping / CVD Order Check** — Verify ADD/CVD order coverage in ACE prior to shipment. Deposits due at entry if covered.
- [ ] **USDA / APHIS Permit** — Plants, wood packaging (ISPM-15 marking required), animals, agricultural goods.

ENTRY TIMING RULES

EARLIEST: 5 DAYS BEFORE ARRIVAL

CBP accepts "pre-arrival" entry filing up to 5 days before the vessel's estimated arrival date. GLCHB recommends filing at this stage whenever docs are ready — reduces exam risk and allows CBP review time.

ENTRY SUMMARY: WITHIN 10 WORKING DAYS

After CBP releases merchandise (permits the entry), the importer must file an Entry Summary (CBP Form 7501) and pay estimated duties within **10 working days** of entry. Formal entries over $2,500 require a bond.

INFORMAL ENTRY THRESHOLD: $2,500

Shipments under $2,500 in dutiable value may qualify for informal entry (no bond required). Commercial shipments in a series from the same shipper are *not* eligible for informal treatment even if individual values are under $2,500.

LIQUIDATION: UP TO 1 YEAR (EXTENDABLE)

CBP has 1 year from entry date to liquidate (finalize) the entry, adjustable to 4 years. Liquidation is the moment your duty liability becomes final — protest rights begin here.

SECTION 2 (CONT.)

Entry Types & Same-Day Filing

📦 ENTRY TYPES AT A GLANCE

Type 01 — Consumption: Standard import for immediate use/sale in the U.S.

Type 03 — Consumption — FTZ: Entry from a Foreign Trade Zone.

Type 06 — Free Trade Zone Admission: Goods entering FTZ without formal entry.

Type 23 — Temporary Importation Bond (TIB): Goods re-exported within 1 year; duties suspended.

Type 52 — Antidumping/CVD: Requires separate ADD/CVD deposit on top of regular duties.

✅ GLCHB SAME-DAY FILING

GLCHB files entries at all U.S. ports remotely from Miami. We can turn around a complete entry filing the same day we receive your documents — including ISF for ocean shipments. ISF is included at no extra charge with all ocean entries.

Send your arrival notice + commercial invoice + packing list to get started.

SECTION 3

Duty-Savings Quick Wins — 5 Strategies to Review Now

With Section 301 forced-labor tariffs now layered on top of existing duty rates, proactive duty mitigation is more important than ever. These five strategies are legal, CBP-accepted methods to reduce your landed cost.

1. HTS CLASSIFICATION REVIEW

Your current HTS code may not be the most accurate — or the most favorable — classification for your product. Small description differences (e.g., function, material, end use) can shift a product between tariff subheadings with significantly different duty rates or trade remedy exposure. Commission a binding HTS ruling from CBP (Form 177) to lock in classification certainty and reveal duty-reduction opportunities. A professional reclassification review often pays for itself in the first shipment.

SAVINGS POTENTIAL: HIGH

2. CHAPTER 98 SPECIAL PROVISIONS

Chapter 98 of the HTSUS provides duty-free or duty-reduced treatment for goods with a U.S. connection. Key subheadings:
9801.00.10 — U.S.-origin goods returned after export (duty-free on U.S. content).
9802.00.40/60 — Goods sent abroad for repair or processing; duties only on the value added offshore.
9802.00.80 — Goods assembled abroad using U.S.-fabricated components; duty only on foreign-added value.
These provisions are frequently overlooked by importers who manufacture or assemble products offshore using U.S.-origin inputs. SAVINGS POTENTIAL: MEDIUM–HIGH

3. FIRST SALE VALUATION

CBP allows importers to declare customs value based on the *first sale* in a chain of transactions — typically the manufacturer-to-middleman price — rather than the final sale price to the U.S. importer. This can meaningfully reduce dutiable value when there is a foreign trading company or intermediary between the factory and the U.S. buyer. Requires documentation showing the transaction was at arm's length and destined for the U.S. at the time of sale. Must be claimed proactively on the entry; not retroactively applied.

SAVINGS POTENTIAL: MEDIUM

SECTION 3 (CONT.)

Duty-Savings (cont.) — Drawback, FTA & USMCA

4. DUTY DRAWBACK

If you import goods and then export finished products (or unused goods) from the U.S., you may be eligible to reclaim up to 99% of duties paid via CBP's drawback program. Three main types:
Manufacturing drawback — duties refunded on imported components used in exported finished goods.
Unused merchandise drawback — duties refunded on imported goods re-exported or destroyed unused.
Rejected merchandise drawback — duties refunded on nonconforming imported goods returned to foreign supplier.
Claims must be filed within 5 years of original importation. With today's tariff levels, drawback ROI can be substantial.

SAVINGS POTENTIAL: HIGH (FOR EXPORTERS)

5. FREE TRADE AGREEMENT (FTA) & USMCA ELIGIBILITY CHECK

The U.S. has 14 active FTAs covering 20 countries. Under the July 2026 Section 301 action, **USMCA-qualifying goods from Canada and Mexico are explicitly exempt** from the new 10%/12.5% forced-labor tariffs — making USMCA certification critically valuable in 2026. Similarly, CAFTA-DR qualifying goods are carved out. Eligibility requires the goods to meet specific rules-of-origin criteria (tariff shift, regional value content, or a combination). Steps to take:

☐ Confirm country of origin for all products (manufacturing/processing country, not just shipping origin)
☐ Obtain a completed USMCA Certificate of Origin from your Canadian/Mexican supplier for each product
☐ Review HTS-specific rules of origin in Annex 4-B of USMCA
☐ Check all 14 active U.S. FTAs: USMCA, Korea, EU-pending, Singapore, Chile, Peru, Colombia, Panama, Israel, Morocco, Bahrain, Oman, CAFTA-DR, Australia, Jordan
☐ Maintain records of FTA qualification — CBP may audit up to 5 years after claim **SAVINGS POTENTIAL: VERY HIGH (CURRENTLY)**

💡 BROKER TIP — SECTION 301 CHINA TARIFF EXCLUSIONS

Legacy Section 301 China tariff exclusions (on specific HTS subheadings) remain in effect through November 10, 2026 per the November 2025 U.S.-China trade deal. If you import from China, have your broker audit your HTS codes against the current CBP exclusion list — a match can eliminate a 25%+ duty on those specific products.

SECTION 4

7 Costly Mistakes U.S. Importers Make in 2026

⏰ 1. Filing the ISF Late — or Letting the Freight Forwarder "Handle It"

$5,000+ per B/L

Many importers assume their freight forwarder is filing the ISF. Unless a licensed broker or licensed agent has been explicitly designated and confirmed the filing, the *importer of record* is solely liable for late filing penalties. Always confirm ISF filing status with a screen-captured ACE acknowledgment.

🏷️ 2. Using an Incorrect or Vague HTS Code

Underpaid duties + interest

Declaring goods under a broad or parent HTS heading (e.g., 8-digit instead of 10-digit) or misclassifying product function can result in underpayment of ADD/CVD deposits, Section 301 duties, or Section 232 steel/aluminum tariffs. CBP liquidation with back-duties plus interest can arrive months later. Also causes ISF inaccuracy penalties.

📄 3. Undervaluing Goods on the Commercial Invoice

Seizure + fraud penalties

Declaring customs value below the true transaction value (including assists, royalties, or dutiable commissions) is a customs fraud risk and triggers CBP penalties, seizure, and potential criminal referral. "Gifting" invoices or splitting shipments to stay under de minimis thresholds is also illegal — and de minimis is now suspended for all countries.

🌍 4. Misrepresenting Country of Origin

Criminal exposure

Transshipping Chinese goods through Vietnam or other third countries to obscure origin is increasingly detected by CBP through supply chain audits and ACE data analytics. Country of origin determines Section 301 exposure, ADD/CVD applicability, and FTA eligibility. Incorrect COO on formal entry is fraud — carries civil and criminal penalties, and seizure.

📅 5. Missing the Entry Summary 10-Day Deadline

Penalty + interest

After CBP grants release (cargo out), importers have 10 working days to file the Entry Summary (CBP-7501) and tender estimated duties. Late summaries trigger a penalty equal to the unpaid duties (minimum $100), plus interest. With today's tariff levels, this can be a very large number on a single entry.

🚢 6. Not Checking ADD/CVD Orders Before Booking

30%–400% surcharge

Antidumping (ADD) and Countervailing Duty (CVD) orders can impose additional duties of 30%–400% on specific products from specific countries. These apply at time of entry and require a cash deposit. An ADD/CVD surprise on arrival can make an entire shipment commercially unviable. Always check the CBP ADD/CVD order search before finalizing a supplier relationship.

📋 7. Ignoring Forced Labor / UFLPA Risk in the Supply Chain

Cargo detained/seized

The Uyghur Forced Labor Prevention Act (UFLPA) creates a rebuttable presumption that goods produced in Xinjiang, China were made with forced labor and are inadmissible. CBP has expanded UFLPA detentions significantly in 2025–2026. If you source from China, map your entire supply chain to the raw material level — any Xinjiang nexus without a cleared rebuttal causes detention, not just review.

SECTION 5

2026 Tariff Landscape Snapshot

TARIFF PROGRAM	STATUS (AUG 2026)	RATE / IMPACT	KEY NOTES
IEEPA Tariffs	**Terminated Feb 24, 2026**	**0% (ended)**	Supreme Court ruled IEEPA doesn't authorize tariffs (Feb 20, 2026). Refunds on IEEPA duties being processed by CBP.
Section 122 Global Tariff	**Expired Jul 24, 2026**	**0% (ended)**	10% temporary tariff replaced IEEPA Feb 24 – Jul 24 (150-day statutory limit). Currently in legal challenge.
Section 301 Forced Labor Tariffs	**IN EFFECT Jul 24, 2026+**	**10% or 12.5%**	Applies to 60 trading partners (~99.4% of U.S. imports). USMCA & CAFTA-DR qualifying goods **exempt**. Section 232 capped at MFN rate.
Section 301 China (legacy)	**In Effect**	**25% (most goods)**	Stacks on top of new forced-labor 10%. Exclusions extended through Nov 10, 2026. China total: base + 25% + 10% = significant exposure.
Section 232 Steel & Aluminum	**In Effect**	**25% (steel) / 10%+ (alum)**	Unaffected by all above changes. Applies globally with country-specific exclusions.
De Minimis ($800 threshold)	**SUSPENDED (all countries)**	**N/A — formal entry required**	De minimis duty-free treatment remains suspended per Feb 20, 2026 EO. All shipments, regardless of value, require standard customs procedures. Major impact on e-commerce and low-value parcels.
ADD/CVD Orders	**Ongoing**	**Varies (30%–400%+)**	700+ active orders. Stacks on all above. Check CBP ADD/CVD search before every new supplier.

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READY TO CLEAR YOUR NEXT SHIPMENT?

Need it cleared?
GLCHB quotes in 2 minutes.

No forms. No runaround. Send us your arrival notice or commercial invoice and we'll have a quote back to you in minutes — with ISF included on all ocean entries.

🌐 **glchb.com/linkedin** — Start your quote online, any time.

⚡

SAME-DAY FILING

Entries filed the same day we receive your docs. We work all U.S. ports remotely from Miami.

📋

ISF INCLUDED

ISF 10+2 filing included at no extra charge with every ocean import entry.

🚛

DRAYAGE & DELIVERY

Need South Florida drayage? Our sister company **One A Trucks** handles port-to-door in Miami/Dade and Broward.

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📍 LOCATION
Miami, FL (all U.S. ports)

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🌎 Files at **all U.S. ports** — remotely

🚢 **ISF included** — ocean entries

🚛 Drayage via **One A Trucks** — South FL