



2025 & 2026

Year-end Insights Part III

Tuesday · December 09, 2025



Consulting · Advice · Training · Services



International Trade & Compliance

- ◆ Import & Export Optimization Strategies
- ◆ In- & Out-sourced Trade Operations
- ◆ Documentation Requirements
- ◆ Tariff Classification
- ◆ Free Trade Agreements
- ◆ International Business Strategy
- ◆ Supply Chain Security & CTPAT
- ◆ Audits & Disclosures
- ◆ Antidumping & Countervailing Duties
- ◆ Broker & Forwarder Management
- ◆ Specialized Training
- ◆ Process Streamlining
- ◆ Navigating Controlled Exports

Host & Presenter:

Michael D. Easton
President & General Manager
Licensed Customs Broker

Guest Speaker:

DeAndra Ballard
Licensed Customs Broker

Learn more at starusa.org

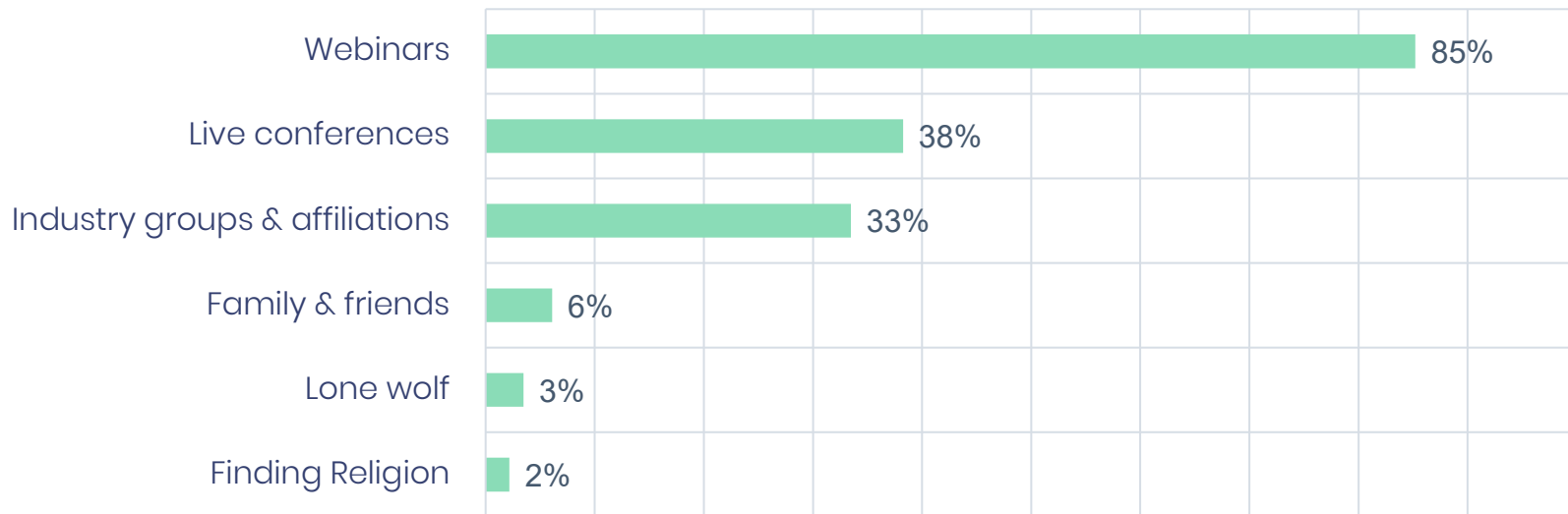
Recap!

Last month's discussion:

1. 2025 Survival
 2. Strategic Thinking
 3. Tariff Mitigation Strategies
- Keeping my head right
 - Identifying the problem domain
 - Bottlenecks & roadblocks
 - Knowledge gaps

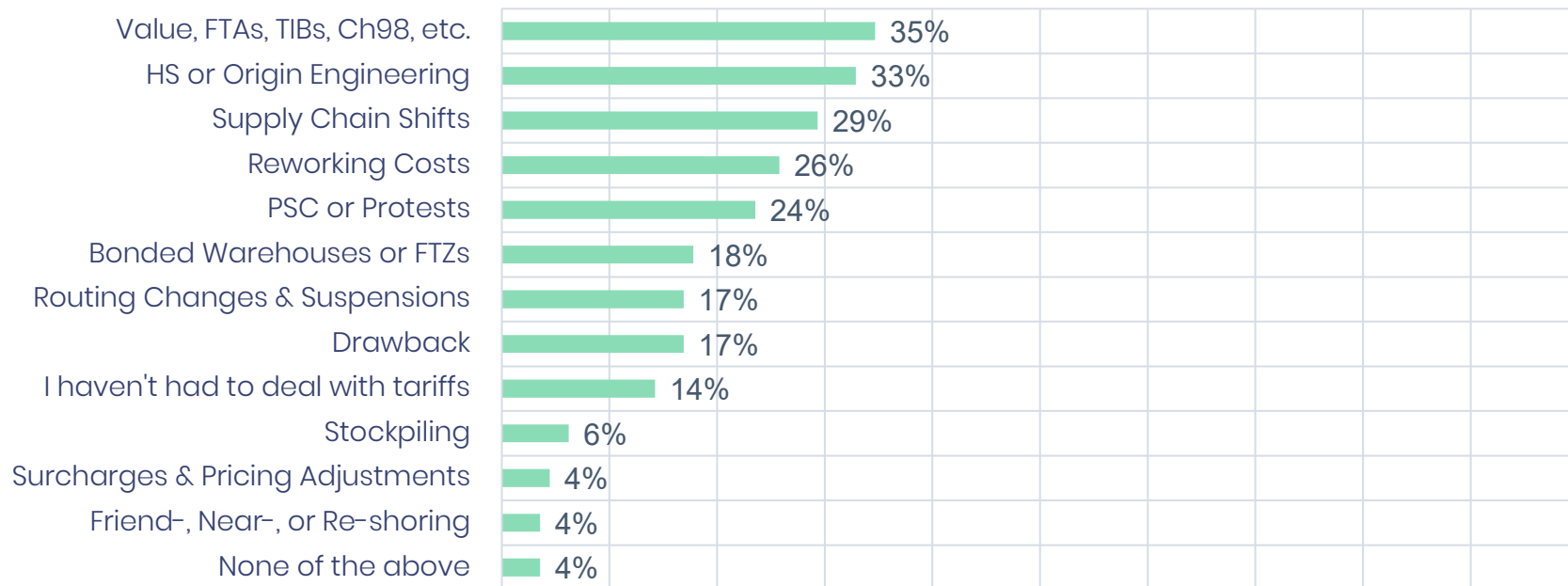
November Poll Results

Which do you think will be most impactful for you in 2026?



November Poll Results

Which have been useful for you in 2025?





Understanding Tariff Fundamentals

DeAndra Ballard, LCB
Star USA



We'll Cover

- ❖ A brief overview of relevant 2025 tariffs
- ❖ Misconceptions about 232 Metals
- ❖ Considering retroactive measures
- ❖ Resources for further research



The International Emergency Economic Powers Act



- Also known as IEEPA for short, this Act is for use during national emergencies
- Currently, it is being used to implement reciprocal (Liberation Day) & retaliatory tariffs
- New tariffs under this act often happen without investigation or delay

- Provides relief from Unfair Trade Practices
- Involves an investigation by the United States Trade Representative (USTR)
- Currently investigating China, Brazil, & Nicaragua



Section 301

Anti-Dumping & Countervailing



- After a petition is filed, the DOC & ITC will investigate current or potential injury to domestic industry
- AD/CVD assesses duty on goods that are undervalued (dumped) or subsidized (countervailed).
- Long list of active cases & cases under investigation (i.e., corrosion resistant steel)

- Requires an investigation by the DOC and allows for restrictions on imports to protect national security
- Current 232 tariffs on steel, aluminum, copper, autos & parts, medium- & heavy-duty vehicles, timber, & lumber
- Ongoing investigations include pharmaceuticals, semiconductors, & industrial machinery

Section 232

How do you determine if your commodity is subject to Section 232 duties on metals?

1. By the city you're located in
2. By the material it's made from
3. With tarot cards
4. By its HTS classification
5. By the industry in which it will be used

Poll Break!

How to Correctly Apply 232 (Metals) Star USA

Material – **No**

Q: Should my first step be to identify every single commodity I have that may be metal and determine if it has any steel, aluminum, or copper?

A: No, currently you should **not** start your review by combing through every single commodity to determine the percentage of steel, aluminum, or copper.

Classification – **Yes**

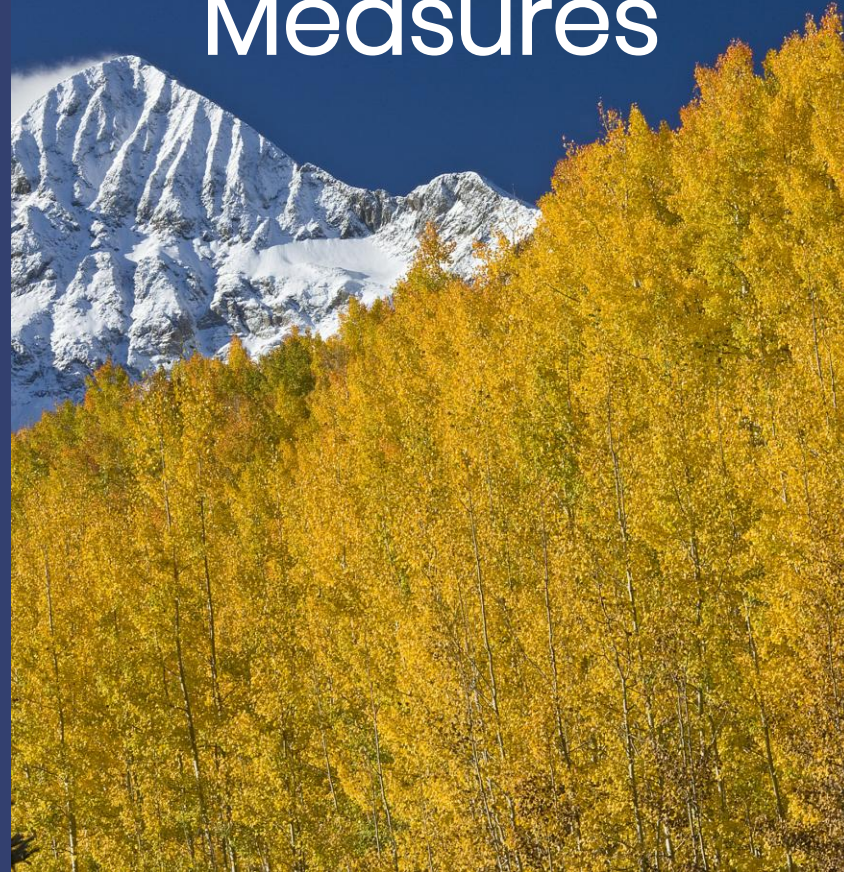
Q: Should I start by ensuring my goods are correctly classified and then determine which HTS require additional Section 232 duties?

A: Yes, Section 232 applies to specific headings and subheadings. If your commodity is not on that list, it is **not** subject to 232.

After you determine a commodity is subject to 232, **then** you determine the metal value and content within it.

- Implementation of framework & investment deals are not always immediate
- Many updates are & likely will continue to be retroactive
- Pursuing post entry may or may not be beneficial

Retroactive Measures





The Benefit of a Moment



Country Specific Examples:

- the European Union (EU)
 - Instructions given in September
 - Retroactive to 9/1/2025
- Japan
 - Instructions given in September
 - Retroactive to 8/7/2025
- South Korea
 - Instructions given in December
 - Retroactive to 11/4/2025

Helpful Resources

- Often break down key points & advise of exclusions and exemptions
- Often give guidance on how to setup entry summary lines
- Often come with aids for quick reference

• [Updated steelHTSlist 081525.docx](#)

CSMS Messages





Executive Orders & Fact Sheets



- Found on [whitehouse.gov](https://www.whitehouse.gov)
- Formal announcement of the multiple framework and investment deals
- Overview of upcoming trade measures & and delivery of various annexes

[CLICK HERE TO VIEW ANNEX II & III](#)

- Gives clarity on specific questions
- Don't become overly reliant on secondary sources

(b) The rates of duty set forth in heading 9903.85.01 and subheadings 9903.85.05 and 9903.85.06, inclusive, apply to all imported products of aluminum classifiable in the provisions enumerated in this subdivision:

- (i) unwrought aluminum provided for in heading 7601:
- (ii) bars, rods and profiles provided for in heading 7604; wire provided for in heading 7605;
- (iii) plates, sheets and strip provided for in heading 7606; foil provided for in heading 7607;
- (iv) tubes, pipes and tube or pipe fittings provided for in heading 7608 and 7609;
- (v) castings and forgings of aluminum provided for in subheading 7616.99.51.

Any reference above to aluminum products classifiable in any heading or subheading of chapter 76, as the case may be, shall mean that any good provided for in the article description of such heading or subheading and of all its subordinate provisions (both legal and statistical) is covered by the provisions of this note and related tariff provisions.

Other Resources

- NCBFAA
 - Regularly update a Tariff Home Page for both members and non-members
 - Member access allows for even more helpful tools such as their IEEPA flowcharts
- Lexology
 - A site for legal intelligence
 - Trade lawyers will often post their articles explaining relevant trade topics and updates
 - Pro membership allows access to even more articles

A yellow shipping container with a blue sky background. The container is positioned on the left side of the image, and the text is overlaid on it.

Managing Trade & Compliance in 2026

Up, Down, & Out

Know your goal.

2026: More to come

Trade Strategy is an organization-wide initiative involving many players at myriad points.

A quick look at how to orient yourself for next year.

Managing Trade & Compliance

Key Targets

- ❖ Establishing Objectives
- ❖ Communicating Strategy
- ❖ Execution & Progress Evaluation



1. Executive & Leadership Teams

- ☐ Quantify Impact
- ☐ Assess Scenarios
- ☐ Communicate Options & Goals

2. Internal Collaborators & Stakeholders

- ☐ Align Objectives
- ☐ Develop Strategy & Action Plan
- ☐ Identify Key Targets & Timelines
- ☐ Reinforce Knowledge
- ☐ Response Teams

3. Supply Chain Partners

- ☐ Suppliers
- ☐ Customers
- ☐ Brokers
- ☐ Forwarders

Managing Trade & Compliance



Underlying strategies

- ❖ Systematic visibility
- ❖ Shared awareness
- ❖ Over-communicate
- ❖ Prioritize effectiveness

1. Export Evaluation

- ☐ Market positioning
- ☐ Customer demand shifts
- ☐ Expansion & contraction
- ☐ Regulatory responsibility

2. Import Activity Assessment

- ☐ Status Assessment
- ☐ Tariff Awareness & Upkeep
- ☐ Response Teams
- ☐ Contingency Preparations

3. Information Analysis

- ☐ Supply chain shifts
- ☐ Data-driven decisions

Managing Trade & Compliance

Recognizing talent

- ❖ Knowledge work
- ❖ Regulatory awareness
- ❖ Business impact
- ❖ Information analysis
- ❖ Communication

1. **Prioritize understanding over process**
 - ☐ Adaptation & adjustment is critical
 - ☐ “That’s what we’ve always done” was never viable – it’s even worse now.
2. **Challenge prior assumptions**
 - ☐ Re-map process flows
 - ☐ Examine legacy processes
 - ☐ Address lingering errors & oversights
3. **Reinforce industry knowledge**
 - ☐ Encourage cross-functional comms; force it if you have to.
 - ☐ Build relationships
4. **Assess reality & actual impact**
 - ☐ Use trustworthy sources
 - ☐ Demonstrate with data

Coming up



Q1 2026

Export Regulatory Compliance

- Jan – Export Compliance Essentials
- Feb – Building a Program that works
- Mar – Resources & Partner Programs

GlobalTarget Program *Cleveland State University*

business.csuohio.edu/global/globaltarget-program

- ◇ Premier export accelerator and mentorship program
- ◇ [Award-winning](#)
- ◇ Grants & incentives available
- ◇ Application Deadline January 9th



Star USA

Thank you!



Upcoming Webinar Export Compliance 101

CE Code for Today's Webinar

1 LCB/CCS credit available from watching
the recording until 10/23/2026

