The Customs Watch

Edition 01 - Week 36/2027
Period Covered: 21 September – 29 September, 2027
Published: 21 September, 2027

One Data Gap, Zero Imports | 40% Battery Shock | Your Values, Their Call

This week, customs stopped nudging and grabbed the wheel. A blank field in your trader file, the record behind your very right to import, and your registration can be switched off overnight. No ID, no entry, no revenue. Compliance just moved from back-office hygiene to the front door.

Then the price of doing business jumped. A 40% duty dropped on battery cells from every origin, with no preferential escape and no warning shot. In the same breath, customs claimed the right to overrule your declared value on intercompany shipments and reassess at will.

Here is our flag: in 2026 the real danger is not the tariff you read about, it is the quiet clause with a hard date and no headline. The operators who win are not the fastest to react. They are the ones who saw it coming.

Ultimately, our edge is the filter: we cut the noise and turn dense customs moves into decisions that guard your balance sheet, fast, defensible, and sharp, the intelligence the copy-and-paste trade blasts will never give you.

Here's to a gloriously sharp read, may it spare you a small fortune.

Arne Mielken

Content

I. Overview of Changes

3-Minute Executive Read

Urgent

- **Trader IDs frozen for data gaps.** Customs can switch off a trader's registration (the credential behind every declaration) on sight for missing identity or ownership data, effective now; because a frozen ID stops all cargo, leadership may want to greenlight a fast records audit. [TR-2026/144]
- **Global 40% battery-cell duty.** A 40% safeguard duty now lands on imported lithium battery cells and modules from every origin, effective on publication; duty and finance could model the landed-cost hit and confirm quota status before release. [SG-2026/07]
- **Related-party values rejected.** Customs may now set aside declared values on intercompany imports without a transfer-pricing file, risking detention and back-billed duty, so trade and finance may want to assemble a valuation file before the next shipment moves. [VD-2026/21]

Important

- **Advance cargo data mandate expands.** New pre-arrival data elements apply to all inbound ocean freight with a hard Dec 1 cutover, after which gaps get filings rejected; systems teams could map and test now. [ACD-2026/03]
- **Preliminary anti-dumping on solar glass.** Deposits up to 58% now attach to patterned solar glass from several origins; buyers could stress-test supplier costs before the 2027 final call. [AD-2026-118]
- **Court voids a 2025 surcharge, refunds open.** A tribunal struck down the emergency import surcharge, opening a reclaim window; finance and legal may want to file before the deadline shuts. [T-2026/54]
- **Technical textiles reclassified.** Coated textiles jump to a higher-duty code from Nov 21; affected filers could update classifications ahead of the date. [CR-2026/889]

Info

- **Refund portal Phase 2 opens Oct 6.** The digital refund pathway extends to court-ordered reassessments; eligible importers could line up claims now. [Portal Phase 2]
- **Agent licence fee edges up.** The annual agent licence fee rises about 3% to 216.50 (local currency) at the new fiscal year, a quick note for accounts payable. [FN-2026/12]
- **Global trade hits a record.** New data shows merchandise trade at an all-time high, led by electronics and green tech, a useful backdrop for capacity planning. [Trade Monitor H1-2026]

For the full picture on any item - entities, codes, deadlines, and links - see Part II, Technical Analysis.

II Technical Analysis
URGENT

Trader IDs Frozen for Data Gaps

Customs can suspend a trader's registration on sight where identity or ownership data is incomplete, blocking all import entries, effective now.

The Risk Rating: 🔴 **URGENT –** A live enforcement action that can switch off a trader ID on sight, halting every import declaration until the record is corrected.

What It Means

Customs authorities have begun instant suspension of trader registration numbers (the ID behind the right to lodge any import declaration) where identity, address, or beneficial-ownership data is missing or stale, effective on publication under Enforcement Notice TR-2026/144. A suspended ID is invalid for any purpose, so goods cannot be entered until the record is corrected and revalidated. Keeping registration data accurate and tied directly to the operator, with a valid direct-representation authority on file, is the immediate safeguard. Reinstatement runs through the authority's identity-revalidation channel and can take days.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Trade Compliance** – may wish to audit all active registration records for accurate identity, address, and ownership data.
- **Customs Brokers / Agents** – could confirm a valid direct-representation authority sits behind every client filing.
- **Import / Export Operations** – might verify the trader ID is active before lodging, since a frozen ID blocks entry entirely.

Find Out More: www.samplewebsite.com

Global 40% Duty on Battery Cells

A 40% safeguard duty now hits imported lithium battery cells and modules from every origin, effective on publication.

The Risk Rating: 🔴 **URGENT –** An immediate, across-the-board safeguard duty that reshapes landed cost overnight on a high-volume category.

What It Means

A new safeguard measure imposes a 40% ad valorem duty on lithium-ion battery cells and modules (HS 8507.60) from all origins, effective on publication under Safeguard Measure SG-2026/07. Affected entries carry surcharge code 9999.21.00, and the duty stacks on ordinary duty regardless of preferential origin.

A tariff-rate quota exempts the first tranche of volume, after which the full 40% applies. Importers should review affected headings and confirm quota status and correct code usage before release.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Duty & Tax Accounting** – could model the 40% landed-cost impact and confirm quota headroom before shipments clear.
- **Global Sourcing** – might reassess supplier mix and inventory timing given the immediate cost step-up.

- **Trade Compliance** – may wish to apply surcharge code 9999.21.00 correctly and track quota drawdown.

Find Out More: https://sample.customswatch.example/measures/sg-2026-07

Values Rejected on Related-Party Imports

Customs may now reject declared values on intercompany imports lacking a transfer-pricing file, risking detention and reassessment.
The Risk Rating: 🔴 **URGENT –** An immediate valuation crackdown that can detain shipments and back-bill duty on related-party transactions.

What It Means
Under Valuation Directive VD-2026/21, customs may disregard the declared transaction value on related-party imports where no contemporaneous transfer-pricing study supports arm's-length pricing, substituting an alternative valuation method and reassessing duty. Shipments can be held pending documentation.Importers with intercompany flows may want to assemble a valuation file now and pre-agree method with the authority to avoid detention and retroactive duty on prior entries.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Trade Compliance** – may wish to build a contemporaneous valuation file for intercompany imports.
- **Finance / Treasury** – could quantify reassessment exposure on historic related-party entries.
- **Corporate Legal** – might align transfer-pricing policy with customs valuation method.

Find Out More: https://sample.customswatch.example/directives/vd-2026-21

IMPORTANT

Advance Cargo Data Mandate Expands

New advance cargo data elements apply to all inbound ocean freight, with a hard cutover date and rejected filings for gaps.
The Risk Rating: ▨ **IMPORTANT –** A complex filing change that could reject entries and hold cargo once the cutover date lands.

What It Means
Advance Data Rule ACD-2026/03 adds new advance cargo data elements, including consignor, buyer, and ship-to identity, for all inbound ocean shipments. The change is phased with a hard cutover on 01 December 2026, after which incomplete filings are rejected and cargo is held for screening.
The rule mirrors a global shift toward pre-arrival risk targeting. Filers may want to map the new data elements and test transmissions well before the cutover.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Customs / Trade Systems** – may wish to map the new data elements and update filing interfaces.
- **Trade Compliance** – could test transmissions ahead of the 01 December 2026 cutover.
- **Logistics** – might align carrier and forwarder data flows to supply the new fields.

Find Out More: https://sample.customswatch.example/rules/acd-2026-03

Preliminary Anti-Dumping on Solar Glass

Preliminary anti-dumping margins up to 58% land on patterned solar glass from multiple origins, with deposits on publication.
The Risk Rating: ▨ **IMPORTANT –** A preliminary trade-remedy action introducing cash deposits that warrants a sourcing and cost review.

What It Means
In case AD-2026-118, authorities set preliminary anti-dumping margins from 21.4% to 58.0% on patterned solar glass (HS 7005.29) from several origins, with cash deposits collected on publication ahead of a final decision expected in early 2027. Rates may change at final.
Buyers may want to identify affected entries, confirm deposit rates by exporter, and stress-test supplier costs before the final determination.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Global Sourcing** – could reassess affected suppliers as deposits up to 58% reshape economics.
- **Duty & Tax Accounting** – may wish to apply the correct deposit rate by exporter at entry.
- **Trade Compliance** – might flag affected solar-glass entries for suspension of liquidation.

Find Out More: https://sample.customswatch.example/cases/ad-2026-118

Court Voids Surcharge, Refunds Open

A tribunal struck down a 2025 emergency import surcharge; importers who paid may reclaim through a new refund window.

The Risk Rating: **IMPORTANT –** A refund opportunity from a court ruling that finance and legal may want to pursue before deadlines close.

What It Means
In Case T-2026/54, a trade tribunal held the 2025 emergency import surcharge unlawful, opening a refund path for importers who paid it. Recovery runs through a claims process with a filing deadline, and unclaimed or unprotested entries may be foreclosed.

Importers may want to identify affected entries and file claims or protests promptly to preserve refund rights while the window is open.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Corporate Legal** – may wish to assess the claim basis and filing deadline.
- **Duty & Tax Accounting** – could quantify refunds on surcharge paid during 2025.
- **Trade Compliance** – might compile the entry data needed to support claims.

Find Out More: https://sample.customswatch.example/cases/t-2026-54

Technical Textiles Reclassified

Coated technical textiles move to a higher-duty heading, effective in 60 days, with reasonable-care exposure.

The Risk Rating: **IMPORTANT –** A binding reclassification with a hard date that lifts duty and carries reasonable-care liability.

What It Means
Classification Ruling CR-2026/889 moves certain coated technical textiles from 5903.20 to 5903.90, a higher-duty heading, effective for goods entered on or after 21 November 2026, revoking prior treatment of identical goods.

Importers should review affected headings and confirm correct usage before release, since misclassification after the effective date raises reasonable-care issues.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Trade Compliance** – may wish to update classification to 5903.90 before the effective date.
- **Duty & Tax Accounting** – could confirm the higher landed cost from the new heading.
- **Global Sourcing** – might check supplier specifications support the correct code.

Find Out More: https://sample.customswatch.example/rulings/cr-2026-889

INFO

Refund Portal Phase 2 Goes Live

The digital duty-refund portal opens its next phase for court-ordered reassessments, streamlining claims.

The Risk Rating: **INFO –** A system-availability update that gates a live refund opportunity worth noting.

What It Means
The authority's digital duty-refund portal opens Phase 2 on 06 October 2026, extending electronic claims to court-ordered reassessments and finally-settled entries. Until then, importers with eligible entries may want to file protests to preserve rights.

This follows the portal's initial launch earlier in 2026 and continues a shift toward electronic refund handling.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Duty & Tax Accounting** – could line up eligible claims ahead of the 06 October 2026 opening.
- **Corporate Legal** – may wish to confirm which entries qualify under a reassessment order.
- **Trade Compliance** – might prepare entry data so claims file promptly at go-live.

Find Out More: https://sample.customswatch.example/portal/refunds-phase-2

Agent Licence Fee Edges Up

The annual customs agent licence fee rises about 3% to 216.50 in local currency at the new fiscal year.

The Risk Rating: **INFO –** A routine inflation adjustment with no filing change or material cost shock.

What It Means
Fee Notice FN-2026/12 lifts the annual customs agent licence fee by roughly 3%, from 210.00 to 216.50 in local currency, effective at the start of the new fiscal year. No procedural or filing change is involved; the adjustment is limited to the fee figure itself.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Customs Brokers / Agents** – may wish to note the new 216.50 rate for licences issued or renewed after the change.
- **Accounts Payable** – could update budgets to the adjusted amount.
- **Trade Compliance** – might watch for the notice setting the exact effective date.

Find Out More: https://sample.customswatch.example/notices/fn-2026-12

Global Trade Volumes Hit Record

A new report shows global merchandise trade at a record high, with customs digitalization accelerating.

The Risk Rating: 🟢 **INFO –** Macro context with no immediate action, useful for strategic and capacity planning.

What It Means
A new trade-monitor report estimates global merchandise trade reached a record in the first half of 2026, led by electronics and green-technology goods, alongside faster adoption of digital customs and pre-arrival risk screening. No action is implied; the report offers context for capacity and sourcing strategy.

Who Is Impacted: Businesses may wish to act soon regarding the following departments.

- **Operations & Planning** – could factor record volumes into capacity forecasts.
- **Global Sourcing** – may wish to watch electronics and green-tech category trends.
- **Trade Compliance** – might anticipate wider digital-filing and screening shifts.

Find Out More: https://sample.customswatch.example/reports/trade-monitor-h1-2026