EVERGREEN LINE

SPECIAL ANNOUNCEMENT

NEW U.S. CUSTOMS REQUIREMENTS FOR IMPORTERS OF RECORD

November 10, 2026

Dear Valued Customers,

We would like to inform you that U.S. Customs and Border Protection (CBP) has issued a new regulation, **"Heightened Requirements for Foreign Importers of Record,"** effective **January 5, 2027**, aimed at strengthening customs enforcement and ensuring greater accountability for U.S. imports.

Under the new regulation, CBP has established stricter criteria to distinguish between U.S. and Foreign Importers of Record (IORs).

U.S. Importers of Record:

- Individuals who are U.S. citizens or lawful permanent residents.
- Companies organized under U.S. law and located in the United States that meet either of the following conditions:
  - At least 51% qualifying U.S. beneficial ownership with control; or
  - Direct ownership of a significant amount of unencumbered real property in the United States.

Foreign Importers of Record:

- Individuals or companies that do not meet the above U.S. IOR qualifications.
- Foreign IORs must either be **CTPAT validated** or use a **CTPAT-validated, licensed U.S. customs broker** to make customs entry.

Please note that **a company registered in the United States does not automatically qualify as a U.S. IOR** if it does not meet CBP's ownership or property requirements.

To help ensure a smooth customs clearance process, we kindly encourage all importers to review their IOR status and confirm the necessary arrangements with their customs brokers before January 5, 2027. Failure to meet the new requirements may result in customs clearance delays and additional cargo-related charges.

For further details, please refer to CBP's Interim Final Rule, **Federal Register Document No. 2026-22735**, published November 6, 2026.

Evergreen Shipping Agency (America) Corp.