New U.S. Importer of Record (IOR) Requirements

Update – November 12, 2026

What You Must Know

U.S. Customs and Border Protection has established a new definition for importers of record and added several new requirements for importing into the U.S. ***The new requirements will be implemented on Jan. 5, 2027, with a possible extension to May 5, 2027.***

To Be a U.S. IOR, Your Company Must

Be both:

- **Organized under U.S. law**
- **Located in the U.S.**

AND meet at least one of:

Ownership

At least 51% beneficially owned and controlled by a U.S. citizen or permanent resident.

Assets

Directly owns a significant amount of unencumbered U.S. real property; CBP may also validate cash in U.S. bank accounts, Treasury bonds, or title deeds
(See **IOR Declaration Requirements**)

Not a U.S. IOR? You're a Foreign IOR

1. U.S. Customs will consider your company a foreign IOR. To act as the IOR, your company or broker must be CTPAT validated.
2. A CTPAT validated broker can make entry on your behalf. ***UPS Brokerage is CTPAT validated.***
3. If you are not the owner or purchaser of the goods, the CTPAT broker MUST act as the IOR. You will be required to validate that you are the owner or purchaser of the goods .

Key Recommendations

*What to do next: **start gathering this information, and documentation of such, now**.*
See the Q&A for the full list.

1. **Company details:** legal name, organizational structure and year established.
2. **Importer numbers:** current U.S. importer number(s) and CBP account information.
3. **Ownership:** beneficial ownership information and business affiliations.
4. **U.S. presence and assets:** documentation of domestic assets and U.S. presence.
5. **Compliance history:** penalties, audits, seizures and other enforcement actions.

Updates to come: UPS Brokerage Compliance will share new U.S. Customs information, including CSMS notices, in the Q&A section.

More resources:

U.S. Customs FAQ: Customs Enforcement

IOR Declaration Requirements

U.S. Customs Video: Foreign IOR Requirements