

# Customs

For companies engaged in global trade, customs compliance and supply chain transparency are mission-critical.

## About

In today's trade environment, tariffs, enforcement, and supply chain scrutiny are converging in ways that directly impact companies' bottom lines. Rapidly evolving tariff actions, heightened enforcement by U.S. Customs and Border Protection (CBP), and expanding expectations around supply chain transparency require more than technical compliance—they demand strategic, real-time, and operationally grounded advice.

Kelley Drye's Customs practice is built for this moment. We combine deep legal knowledge with senior-level government experience and data-driven insight to help companies anticipate risk, reduce duty exposure, and navigate enforcement with confidence.

## Senior Government Experience at the Center of U.S. Trade Policy and Enforcement

Kelley Drye's Customs practice is anchored by three senior attorneys whose combined government service spans Congress, the Office of the U.S. Trade Representative (USTR), and U.S. Customs and Border Protection (CBP)—the three institutions that define how U.S. customs law is written, implemented, and enforced.

This integrated perspective allows us not only to interpret the rules—but to anticipate them, influence them, and position our clients ahead of enforcement and policy shifts.

- [Jennifer McCadney](#) adds deep Capitol Hill and policy shaping experience, having served as a congressional staffer and long time trade policy advisor working directly with lawmakers and committees involved in customs legislation, trade enforcement authorities, and tariff programs. She understands how statutory authorities such as the Enforce and Protect Act, UFLPA, tariff legislation, and duty mitigation programs are conceived, debated, and refined—and how to engage Congress when policy or enforcement outcomes need recalibration.
- [Carrie L. Owens](#) provides senior level CBP and DHS enforcement leadership, having designed and implemented enforcement programs from inside the agencies that execute customs law every day. As Director of Enforcement Operations at CBP, she built the investigative framework for EAPA cases that has identified billions in unpaid duties. She also led CBP's Entry Process and Duty Refunds Branch, issuing binding legal determinations on tariffs, drawback, valuation, and liquidation, and later helped stand up DHS's economic security intelligence mission focused on illicit trade, forced labor, and supply chain risk.
- [Joshua Kagan](#) brings firsthand experience from the center of U.S. trade policy development and execution as former Assistant U.S. Trade Representative for Labor Affairs. At USTR, he played a leading role in negotiating and enforcing the labor and customs adjacent provisions of USMCA and other trade agreements, oversaw labor related trade enforcement, and served on the

Forced Labor Enforcement Task Force overseeing implementation of the Uyghur Forced Labor Prevention Act (UFLPA). His experience gives clients insight into how trade policy is designed, how enforcement priorities are set, and how those priorities translate into real world customs actions at the border.

Together, their experience reflects the full lifecycle of customs law—from statute and trade agreement, to regulation and guidance, to audit and enforcement.

## Tariffs, Duty Exposure, and Refund Strategy

Tariff policy is changing rapidly, with significant implications for importers' cost structures and supply chains. Kelley Drye has been at the forefront of advising clients on Section 301 and 232 tariffs, as well as the emerging landscape of [IEEPA-related tariffs and potential refund opportunities](#).

We help clients assess tariff exposure, model risk, and develop mitigation strategies, while also identifying and pursuing opportunities to recover duties already paid. Our team supports the full lifecycle of tariff recovery efforts—from data analysis and eligibility assessments to preparing filings and navigating administrative and judicial processes.

To support these efforts, we have developed proprietary tools that transform complex import data into actionable insights, enabling clients to quantify exposure, track recoveries, and make informed strategic decisions in real time.

## Enforcement, Compliance, and Disputes

As CBP intensifies its enforcement focus—particularly with respect to revenue collection—companies face increased scrutiny across all aspects of import compliance. Our team advises clients on building and maintaining robust compliance programs while defending against high-stakes enforcement actions.

We represent clients in matters involving classification, valuation, country of origin, marking, duty drawback, and trade preference programs, as well as in audits, investigations, and penalty proceedings. Our experience includes successfully mitigating or eliminating civil penalties, resolving seizure and forfeiture actions, and defending against allegations of duty evasion under the Enforce and Protect Act (EAPA).

Our team includes former CBP audit leadership and officials with direct experience in the agency's ruling and protest functions, allowing us to engage with CBP in a highly informed and effective manner.

## Brand Protection and Intellectual Property Enforcement

Kelley Drye works with companies to protect their brands and supply chains from counterfeit and infringing goods through coordinated enforcement strategies that span government and private-sector channels.

We assist clients in identifying and disrupting illicit trade by engaging directly with CBP, Homeland Security Investigations (HSI), and other enforcement authorities, including through the preparation and submission of e-Allegations and ongoing advocacy to prioritize enforcement action. Our team also develops broader strategies that leverage commercial intelligence, industry partnerships, and financial networks to combat counterfeiting at scale.

With experience inside the agencies responsible for border enforcement, we understand how to position cases effectively and mobilize the appropriate resources to protect our clients' intellectual property and market position.

## Forced Labor and Supply Chain Due Diligence

Supply chain transparency and forced labor enforcement remain among CBP's top priorities—and an area of increasing regulatory and reputational risk for importers. Kelley Drye has developed a dedicated forced labor team with deep experience in helping companies navigate the full spectrum of related requirements.

We assist clients in conducting supply chain due diligence, mapping supplier networks, and developing traceability documentation that meets CBP's exacting standards. Our team regularly represents importers in enforcement actions under the Uyghur Forced Labor Prevention Act (UFLPA) and related authorities, helping secure the release of detained shipments and strengthen compliance frameworks to mitigate future risk.

Our capabilities extend beyond legal analysis to include data analytics and on-the-ground supply chain vetting, providing clients with practical, defensible solutions in a rapidly evolving enforcement landscape—including emerging forced labor-related trade actions.

## Advocacy and Trade Policy

In addition to our regulatory and enforcement capabilities, Kelley Drye represents clients at the highest levels of U.S. trade policy development. We advocate before Congress, USTR, and other executive branch agencies on matters affecting tariffs, market access, and trade enforcement.

Our team has been directly involved in major trade legislation, tariff programs, and international agreements, and we work closely with policymakers to ensure that our clients' interests are reflected in evolving trade rules. This capability allows us to help clients not only respond to regulatory change but shape it.

## The Kelley Drye Advantage

Kelley Drye offers a comprehensive customs practice that integrates legal, policy, and operational capabilities to address the full range of challenges facing importers today. From navigating complex tariff regimes and pursuing duty recovery, to managing enforcement risk and strengthening supply chain compliance, we provide practical, business-focused solutions grounded in real-world experience.

In a trade environment defined by uncertainty and increasing enforcement, we help clients stay ahead—protecting their supply chains, preserving margin, and positioning them for long-term success.

## Experience

### Recent representative matters include:

- Actively advising companies in a wide range of industries on strategies to pursue IEEPA tariff refunds, including assessing potential recovery opportunities, developing refund strategies, and navigating the procedural pathways available through U.S. Customs and Border Protection

(CBP) and the courts. This includes evaluating entry data, identifying eligible transactions, preparing required filings, and managing the overall refund process.

- Represented U.S. importers in resolving tariff classification disputes administratively with CBP and before the U.S. Court of International Trade, avoiding significant duty liability, and obtaining multimillion-dollar refunds.
- Represented clients in obtaining exclusions from Section 301 and Section 232 tariffs and advised clients on ensuring compliance with the same.
- Assisted multiple importers on navigating enforcement of the Uyghur Forced Labor Prevention Act, including conducting supply chain mapping and due diligence to identify forced labor enforcement risk; developing traceability packages needed to clear shipments from UFLPA detention; and assisting clients in navigating detentions pursuant to withhold release orders (WROs) and findings under Section 307.
- Assisted importers on designing and implementing “first sale” duty savings programs.
- Assisted multiple importers with reducing or eliminating civil penalties, mitigating liquidated damages and forfeiture claims, and defending against proposed penalty and seizure actions.
- Obtained favorable classification, country-of-origin, marking and valuation rulings.
- Guided multiple clients through CBP audit activity, including Focused Assessments and Risk Analysis and Survey Assessments (RASA).
- Assisted clients in resolving ICE investigations and EAPA investigations based on erroneous allegations of antidumping duty order circumvention.
- Secured favorable scope exclusions relating to the importation of certain products not covered by antidumping duty orders
- Led efforts to the enactment of the Manufacturing Enhancement Act of 2010, which reduced import tariffs on thousands of raw material inputs for U.S. manufacturers.
- Identified and worked to resolve issues with various free trade agreements to obtain Congressional approval.
- Developed legislative concepts and drafted legislation including Customs reauthorization and trade remedy enforcement.

## Related Services

International Trade  
Trade Remedies (AD/CVD/Safeguards)  
Environmental, Social and Governance (ESG)  
Trade Policy  
Forced Labor Trade Enforcement

## Contacts

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