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Navigating the Complexities of Forced Labor Laws:

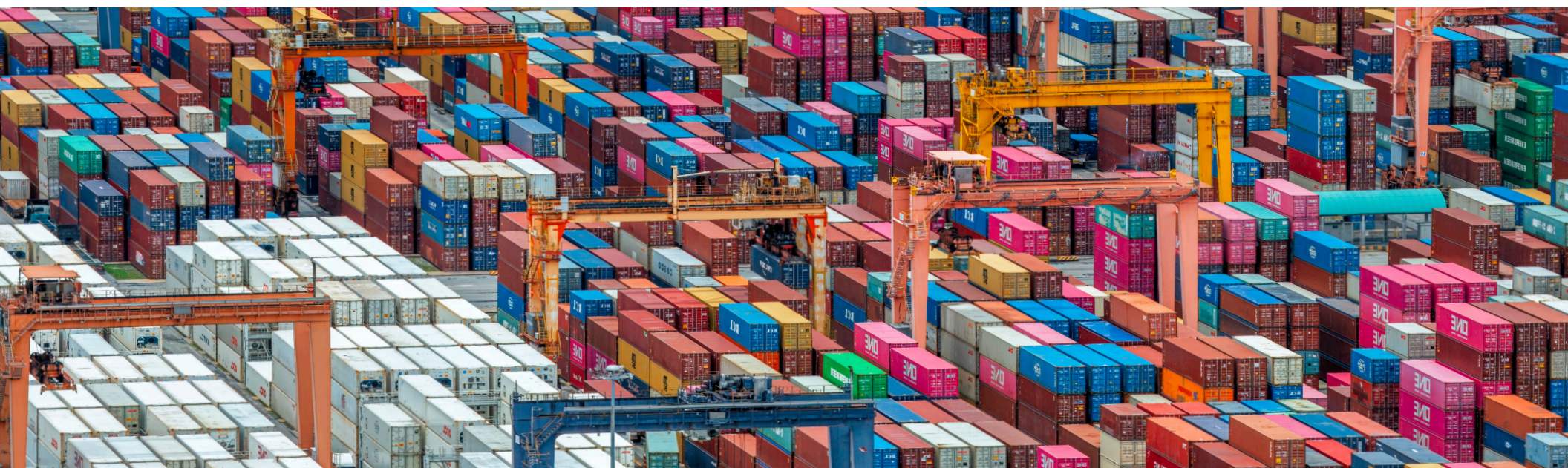
ArentFox Schiff's 2026 **Guide for Global Businesses**

February 2026

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The information in this report is current as of February 10, 2026.



Authors



Angela M. Santos

Partner and Customs Practice Leader, NY | DC
212.484.3925 | angela.santos@afslaw.com



Lucas A. Rock

Senior Associate, NY
212.457.5492 | lucas.rock@afslaw.com



Mario A. Torrico

Senior Associate, DC
202.828.3479 | mario.torrico@afslaw.com

Contributors



Sydni Green

Associate, SF
sydni.green@afslaw.com



Derek Ha

Associate, SF
derek.ha@afslaw.com



John Keblish

Associate, DC
john.keblish@afslaw.com



Andrew McArthur

Associate, NY
andrew.mcarthur@afslaw.com



Kendall Murphy

Associate, DC
kendall.murphy@afslaw.com



Yusra Siddique

Attorney, DC
yusra.siddique@afslaw.com



Joy Marie Virga

Associate, DC
joymarie.virga@afslaw.com



Fernando Ramírez

Project Assistant, DC
fernando.ramirez@afslaw.com

EXECUTIVE SUMMARY

Preparing for Renewed Forced Labor Enforcement

Is your business ready for an anticipated resurgence of forced labor enforcement activity?

While enforcement may have taken a backseat to other trade priorities in 2025, this year may be poised to bring a swift and aggressive return to form, particularly if the tariff landscape begins to stabilize. Readiness and planning are essential. Be it detentions or supply chain disruptions, reputational harm or litigation exposure, the costs of inaction are simply too expensive to ignore.

Our annual guide is here to help business leaders — importers, domestic purchasers, manufacturers, and compliance professionals — adequately prepare for what's to come. Industry executives in fashion and retail, metals, clean energy, electronics (including batteries and drones), automotives, construction materials, agriculture, and others can expect to see an uptick in enforcement in 2026.

This edition provides an overview of the forced labor enforcement developments that shaped 2025 and offers predictions for what's to come, as well as practical steps to mitigate risks and succeed in today's challenging trade environment.

KEY FORCED LABOR ENFORCEMENT TAKEAWAYS FOR 2026

- **Expect a focus on enforcement to return — with potentially significant impacts on the private sector.** Though the Uyghur Forced Labor Prevention Act (UFLPA) and general forced labor enforcement slowed in 2025, companies should not mistake this lull as a policy retreat. After all, the US Customs and Border Protection's (CBP) underlying enforcement infrastructure remains intact, the interagency Forced Labor Enforcement Task Force (FLETF) has signaled its intent to broaden the scope of targeted industries and heighten scrutiny of indirect supply chain links, Congressional oversight remains robust, and the US Department of Justice's (DOJ) new focus on trade fraud could introduce new levels of risk for importers. Meanwhile, litigation, shareholder activism, buyer scrutiny, and reputational impacts continue to add new risk dimensions for companies whose supply chains touch high-risk regions or commodities.
- **The United States will continue to use novel measures to combat forced labor**, including Section 301, free trade agreements, and bilateral deals and frameworks. Tariffs in particular may be used as a negotiating tool: In 2025, a wave of trade deals and frameworks included labor commitments or considerations that aim to shift the enforcement burden to US trading partners.
- **New industries (and geographies) will be put under the microscope.** Regulators will continue to focus on automotive manufacturers, the electronics industry, critical minerals supply chains, and steel and aluminum processors. However, new targets are also emerging:

electric vehicles (EVs) and their battery supply chains, pharmaceuticals, and medical devices. New Withhold Release Orders (WROs) and findings outside of China will also be issued.

- **International enforcement coordination will pick up.** Companies should anticipate increased information sharing among international customs authorities as allied nations implement or strengthen their own forced labor import restrictions — particularly under recent trade deals and frameworks. Consequently, organizations should plan to implement robust due diligence programs in other jurisdictions.
- **Companies should be aware of pending US state forced labor laws.** States continue to propose forced labor laws that limit the ability of companies to sell to state governments, which are the largest purchasers in many states. Companies should therefore prepare for potential new requirements in states like California.
- **Technology will be key for both government enforcement targeting and importers' supply chain due diligence efforts.** We expect the government to increasingly leverage technology and data analysis to target priority sectors. At the same time, companies can use evolving technologies to assist with forced labor diligence.

“The window for proactive preparation is now. For businesses, the message is clear: A reactive approach to forced labor compliance is not viable. Companies must proactively map their supply chains to identify exposure to high-risk regions and entities, implement robust due diligence programs, and prepare documentation sufficient to rebut the presumption of forced labor when goods are detained or excluded.”

- Angela M. Santos

Explore the rest of the guide to find in-depth explanations of current forced labor enforcement trends, regulations, and litigation, as well as more predictions and best practices for 2026.

By the Numbers

55

The number of active WROs in effect, covering specified goods from certain suppliers or regions that are prohibited from entering the country. Five were added in 2025, and several more will come into effect in fiscal year (FY) 2026.

8

The number of WRO findings currently in effect.

~22,400

The number of shipments denied under the UFLPA in FY 2025, up from nearly ~11,816 in FY 2024.

700%

The percentage growth in the UFLPA Entity List since the law's enactment in 2021. As of February 11, 2026, there are now a total of 144 entities on the list.

37

Additions to the UFLPA Entity List in FY 2025. More than 20 were tied to textile manufacturing; the remainder were tied to the solar, energy, and critical minerals sectors.

10%

The percentage increase of Section 301 tariffs on certain goods of Nicaraguan origin to be phased in on January 1, 2027. This is the first time the Office of the United States Trade Representative (USTR) has imposed such tariffs pursuant to a labor rights investigation.

7,618

The number of stopped shipments under the UFLPA in the apparel, footwear, and textiles sector for FY 2025 — the most of any industry.

~\$127.92M

The value of electronics shipments stopped under the UFLPA in FY 2025 — the highest value of shipments stopped by any sector by more than \$100M.

4-Digit Code

Harmonized Tariff Schedule (HTS) heading now reported in the UFLPA Dashboard, which specifies the type of product subject to an enforcement action.



Authority for Import Bans

The United States prohibits the importation of merchandise manufactured with forced labor pursuant to Section 307 of the Tariff Act of 1930 (19 U.S.C. 1307).¹ Section 307 is enforced through several mechanisms. The US CBP, the agency responsible for enforcing Section 307, has historically done so through WROs and findings. CBP will issue a WRO covering certain goods associated with a specific manufacturer or region based on a reasonable suspicion that forced labor was used in the production of goods imported into the United States. A finding is issued where CBP has conclusive evidence that goods were produced using forced labor.

Two more recent laws focus enforcement efforts on specific regions:

The UFLPA was enacted in December 2021 with the goal of addressing alleged human rights violations imposed on minority groups in the Xinjiang Uygur Autonomous Region (XUAR) of the People's Republic of China (PRC). As of June 21, 2022, the UFLPA established a rebuttable presumption that merchandise produced in whole or in part in the XUAR, or by an entity on the US Department of Homeland Security's (DHS) UFLPA Entity List, is produced using forced labor and is thus prohibited from entry into the United States. Goods produced in whole or in part in the XUAR, or in whole or part by an entity on the DHS UFLPA Entity List, may be detained or excluded.

Title III Section 321 (22 U.S.C. §9241(a)) of the Countering American Adversaries Through Sanctions Act (CAATSA) establishes a rebuttable presumption that significant goods, wares, merchandise, and articles mined, produced, or manufactured wholly or in part by North Korean nationals or citizens anywhere in the world are produced with forced labor and are prohibited from importation under Section 307.

PART I

Forced Labor Developments Under the Second Trump Administration

2025 presented a complex picture for forced labor enforcement. While the underlying legal framework and enforcement infrastructure remained robust, CBP's attention and resources were substantially diverted by a rapidly evolving tariff landscape that dominated trade policy.

Nevertheless, several important developments — in enforcement litigation, supply chain due diligence and reporting initiatives, industry-specific efforts, and more — shaped the forced labor enforcement environment and laid the groundwork for intensified scrutiny ahead.

GENERAL DEVELOPMENTS

In 2025, the United States used several non-traditional measures aimed at combating forced labor — including Section 301, free trade agreements, and bilateral deals and frameworks. However, the US also continued to apply traditional measures, such as new WROs, detentions, and exclusions.

USTR Imposes Section 301 Tariffs on Nicaragua Pursuant to Labor Rights Investigation

In 2025, the USTR issued its findings related to its Section 301 investigation into Nicaragua's acts, policies, and practices related to labor rights, human rights, and the rule of law, citing concerns including forced labor and child labor. The USTR

investigation reviewed whether Nicaragua exploited its own workers, confiscated the property interests of US persons or businesses, and created a high-risk environment for US companies investing and conducting business in the country.

On December 10, 2025, the USTR announced that it will phase in Section 301 tariffs on certain goods of Nicaraguan origin²:

- 0% on January 1, 2026.
- Increase to 10% on January 1, 2027.
- Increase to 15% on January 1, 2028.

Significantly, this is the first time the USTR has imposed Section 301 tariffs pursuant to a labor rights investigation. The tariffs do not apply to eligible goods under the Dominican Republic-Central America-United States Free Trade Agreement (DR-CAFTA).

PRACTICAL TAKEAWAY:

Expect heightened trade risks involving Nicaragua and DR-CAFTA supply chains that rely on Nicaraguan inputs, as well as the increased use of tariffs as a diplomatic negotiating lever.

WROs, Findings, and Modifications

In 2025, the United States issued five additional WROs (see table below). There are currently 55 active WROs in effect, covering specified goods from certain suppliers or regions that are prohibited from entering the country.³ See Appendix I for the current list of WROs and findings by country. There are currently eight active findings.⁴

WROs issued in FY 2025

COUNTRY	COMPANY	PRODUCT	DATE
 Serbia	Linglong International Europe D.O.O. Zrenjanin	Automobile tires	12/18/2025
 Mauritius	Firemount Group Ltd.	Garments, apparel, and textiles	11/18/2025
 Taiwan	Giant Manufacturing Co., Ltd.	Bicycles and bicycle parts	9/24/2025
 China	Fishing Vessel: Zhen Fa 7	Seafood	5/28/2025
 South Korea	Taepyung Salt Farm	Sea Salt Products	4/2/2025

The Firemount Group Ltd. WRO may have been based upon a 2023 Transparentem investigation on labor practices in Mauritius' garment sector. In response to the WRO issued on Giant Manufacturing,⁵ in December, Giant Group announced several labor-related corrective actions. It remains to be seen whether they will be sufficient for CBP to modify the WRO — we will continue to monitor the situation for further developments.

CBP has shown its willingness to modify WROs when companies have demonstrated remediation. On March 17, 2025, CBP modified a WRO from 2022 on Dominican Republic sugar company Central Romana, allowing imports into the United States made from the company.

CTPAT Trade Compliance Benefits

Members of CBP's Customs-Trade Partnership Against Terrorist (CTPAT) Trade Compliance program have called for tangible benefits in exchange for the additional forced labor compliance obligations imposed upon them. In 2025, CBP [announced](#) a new CTPAT Trade Compliance program benefit that provides members with 48 hours advance notice prior to the issuance of a WRO.⁶ In December 2025, members received advanced notice for the first time regarding the WRO covering Linglong International Europe D.O.O. Zrenjanin's imports of automotive tires.

Technology in Due Diligence and Enforcement

The US government is leveraging technology to more efficiently and accurately monitor imports and supply chains for forced labor compliance. This marks an important shift: historically, much of the government's technology use related to targeting shipments and assessing risks in importers' supply chains.

In 2025, the government also began deploying technology to proactively facilitate communication with importers regarding their supply chains before an enforcement action. In response to industry requests for "pre-approvals" of supply chains to enhance import predictability, CBP partnered with technology providers to operationalize product-level traceability for UFLPA compliance. Through the Global Business Identifier program, CBP began working with technology service providers to implement a digital product passport program that enables importers to validate their supply chains with CBP before arrival. This pre-validation model is designed to facilitate transparency between CBP and importers and avoid detentions or exclusions.

PRACTICAL TAKEAWAY:

Our understanding is that these programs are still in the early stages and only accepted by certain ports and Centers for Excellence and Expertise (CEEs). However, this indicates that, in the future, technology may evolve to a point where importers may be able to confirm their supply chains ahead of importation, thereby reducing costly forced labor enforcement actions.

Litigation and Appeals Challenging Forced Labor Enforcement Actions

As CBP, the DHS, and the FLETF continue to coordinate efforts under the UFLPA and forced labor bans, companies have challenged the government's enforcement actions at the Court of International Trade (CIT) due to the continued lack of transparency and notice. In last year's [Guide](#),⁷ we highlighted challenges from Ninestar Corporation,⁸ Hoshine Silicon (Jia Xing) Industry Co., Ltd.,⁹ and Kingtom Aluminio S.R.L.¹⁰

Key updates on these cases include:

- Ninestar Corporation challenged its inclusion on the UFLPA Entity List. As of the date of this publication, Ninestar's litigation at the CIT is still ongoing and the company and its affiliates are still listed on the FLETF entity list; however, there are some indications that they will be removed.¹¹
- Hoshine Silicon contested the 2021 WRO covering its imports. In May 2025, the CIT remanded the case to CBP for reconsideration, following Hoshine Silicon's request to modify the WRO to specifically exclude itself from the order. The case is currently stayed until at least February 23, 2026, if the stay order isn't extended further.
- Kingtom Aluminio challenged a CBP finding alleging use of forced labor. Significantly, in September 2025, the CIT vacated and remanded the forced labor finding against Kingtom Aluminio. The court found CBP's Federal Register notice and the public administrative record to be largely conclusory recitations of statutory and regulatory text that did not articulate a "rational connection between the facts found and the choice made."¹²

In December, the CIT denied the government's motion for reconsideration of the court's decision to vacate CBP's finding of forced labor under 19 U.S.C § 1307.¹³

PRACTICAL TAKEAWAY:

This litigation underscores that forced labor enforcement actions must be supported by reasoned, record-based explanations, and that insufficient evidentiary support may be scrutinized by the courts.

One additional labor-related legal action was filed in 2025. In May, International Rights Advocates (IRA) brought a consumer-protection action in the District of Columbia Superior Court under the District of Columbia Consumer Protection Procedures Act (CCPA)¹⁴ against Nestlé USA, Inc. The complaint alleges that Nestlé¹⁵ misled consumers by marketing its cocoa products as responsibly and sustainably sourced, with “zero tolerance” for child labor, despite ongoing reliance on cocoa produced with hazardous child labor and human trafficking in Côte d'Ivoire and Ghana. IRA alleges statutory violations for false and deceptive marketing representations, seeking injunctive and declaratory relief to halt the challenged marketing practices.

This litigation is ongoing and should be closely monitored as the decision could have implications for businesses involved in global cocoa production and on sustainability claims more broadly. If the court agrees with the IRA, traders and brands may need tighter supply-chain checks, clearer labeling, and stronger supplier contracts to reduce legal, reputational, and market-access risks.

INDUSTRY INITIATIVES IN THE AUTOMOTIVE SECTOR

Since the UFLPA's implementation, importers and suppliers have struggled to develop uniform tracing and due diligence methodologies. This has created confusion among suppliers and importers because CBP ports of entry and the CEEs exercise discretion in their documentation and tracing requirements.

The automotive sector, however, has adopted several measures aimed at creating uniform due diligence guidelines. Original equipment manufacturers (OEMs) and the Automotive Industry Action Group (AIAG) announced a Due Diligence Reporting Template (DDRT) that creates a standardized supply chain mapping and risk reporting template that participating OEMs can use with all tiered suppliers.

This approach follows an initiative announced in 2024 between the automotive sector and several technology service providers. Automotive OEMs and suppliers could leverage these tools to bolster supply chain risk monitoring within the industry.

UFLPA ENFORCEMENT TRENDS

Enforcement by the Numbers

The trade community has become familiar with CBP's monthly updates to its UFLPA Statistics Dashboard. Since the Dashboard's inception, enforcement statistics were maintained by entry and CBP did not provide granular data, such as the HTS level of products subject to CBP review.

However, in January 2026 a number of changes to CBPs reporting metrics were made that affect our reporting of the statistics for FY 2025:

- “Stopped” shipments are now defined as a shipment identified by CBP systems as a potential UFLPA violation, halting the cargo release. Importantly, not all “stopped” shipments result in a physical detention or examination, and an importer may never be notified. As a result, the quantities reported are much higher than in the past and do not indicate more enforcement.
- The quantity reported now reflects each individual commodity in a shipment separately, rather than in the aggregate. A “shipment” is defined as an “individual transaction subjected to UFLPA enforcement action.” As a result, a shipment of a cotton shirt, dress, and pants will now be counted as three shipments instead of one. This change in the reporting methodology appears to increase the quantity of enforcement actions reported, when in reality the true number of enforcement actions and value are the same.
- The updated Dashboard now covers commodities at the four-digit heading level.

Despite competing priorities, UFLPA enforcement continued at a meaningful pace. The number of shipments stopped for examination increased, in part due to the changed metrics above; however, the overall value of those shipments was a fraction of FY 2024’s value.¹⁶ Significantly, the number of shipments denied under the UFLPA in FY 2025 nearly doubled to 83% based on CBP’s prior quantity count metrics.

These statistics could indicate stricter enforcement standards and reduced opportunities to dispute CBP’s findings. Alternatively, shipments may have been exported or abandoned because importers decided not to prepare admissibility reviews given the significant burden of doing so and the relatively low average shipment value.

These metrics vary between methodologies because CBP’s new approach counts each commodity within a shipment separately rather than as a single unit; this increases the denominator while total value remains constant, which in turn disrupts average shipment value calculations. This commodity-level counting affects stopped and denied shipments at different rates, altering the resulting percentages and averages.

FY	METHODOLOGY	NUMBER OF STOPPED SHIPMENTS	VALUE	AVERAGE SHIPMENT VALUE	NUMBER DENIED SHIPMENTS	% OF STOPPED SHIPMENTS DENIED	VALUE OF DENIED SHIPMENTS
2025	New	22,398	~\$191.45M	\$8,547	10,225	45%	~\$95M
2025	Prior	7,423	~\$191.45M	\$25,793	6,156	83%	~\$95M
2024	Prior	11,816	~\$1.78B	\$143,872.71	6,670	56%	~\$236M

The following table summarizes the top five HTS codes by total shipment value that were subject to enforcement actions under the UFLPA.

HTS CODE	DESCRIPTION	VALUE	SHIPMENTS	% OF TOTAL SHIPMENT VALUE
8541	Semiconductor devices; light-emitting diodes, etc.	\$117,827,851	442	61.55%
8806	Unmanned aircraft	\$8,871,574	5,909	4.63%
8703	Motor cars and vehicles for transporting persons	\$7,325,983	4	3.83%
8517	Electric apparatus for line telephony, etc., parts	\$6,926,491	79	3.62%
8507	Electric storage batteries, including separators, parts	\$6,890,387	218	3.60%

As we predicted last year, the electronics and automotive sectors were particular targets, accounting for the vast majority of detentions. Semiconductor devices and light-emitting diodes (HTS 8541) dominated UFLPA enforcement activity, accounting for over 61% of total shipment value — more than 13 times the value of the next highest category.

Our understanding is that many of the electronics detentions continued to focus on the solar industry (where products are classified in heading 8541), driven in part by information derived from 2024 questionnaires issued to large importers regarding solar supply chains. Notably, the data reveals significant variation in shipment patterns: While unmanned aircraft had the highest

number of individual shipments subject to enforcement actions (5,909), motor vehicles represented a substantial dollar value (\$7.3 million) across only four shipments, suggesting high-value individual consignments in that category.

Finally, most of the shipments stopped in FY 2025 for UFLPA review involved goods from China (~25% of all shipments by value).

Enforcement in Action: CBP's Processes Continue to Evolve

Traditionally, CBP's enforcement actions began with a detention, which could later transition to an exclusion. Beginning in April 2025, however, we learned that CBP immediately excluded goods, bypassing an initial detention entirely, for certain high-risk

commodities. As a result, importers lost the “first bite at the apple” in the detention phase and only had the opportunity to challenge the action through protest.

We learned that CBP’s review process has become somewhat more flexible since the UFLPA was first introduced. The agency’s CEEs continued to drive admissibility decisions, and it is important that importers facing enforcement actions build trust and open lines of communication with their CEE.

New Entity List Additions

In 2025, 37 entities were added to the UFLPA [entity list](#).¹⁷ However, the most recent additions to the Entity List were made in January 2025, and no additions have been made since the current Administration took office.

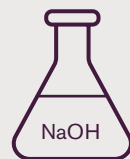
These new listings signaled ongoing scrutiny in the textile, cotton, solar energy, and mining industries, as well as a focus on newly designated sectors: caustic soda, copper, lithium, red dates, and steel.

Of the 37 additions, 20+ were tied to textile manufacturing; the remainder were tied to the solar, energy, and critical minerals sectors.

Annual FLETF Congressional Report Announces New Priority Sectors

In August, the FLETF [released](#) its annual update to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People’s Republic of China. Building on previously identified high-risk industries — aluminum, apparel, cotton and cotton products, polyvinyl chloride, seafood, silica-based products (including polysilicon), and tomatoes — the FLETF has now designated five additional sectors as high-priority enforcement areas.

HIGH-PRIORITY ENFORCEMENT AREAS



CAUSTIC SODA

According to the [World Bank](#), China is the world’s largest producer of caustic soda. [China’s National Bureau of Statistics](#) says that XUAR was the fourth leading region of caustic soda production as of 2022, accounting for approximately [16%](#) of China’s total production.



COPPER

A [report](#) by Sheffield Hallam University identified 15 companies that participated in state-sponsored forced labor programs.



JUJUBES

China is the world’s top producer and exporter of jujubes, also known as red dates, producing [40%](#) of the world’s output. XUAR’s output accounted for [exactly half](#) of China’s production.



LITHIUM

According to a January 2025 announcement from the Ministry of Natural Resources China Geological Survey, China’s lithium reserves have increased from 6% to [16.5%](#) of the global total. XUAR is named among the locations of newly discovered deposits.



STEEL

Since at least [2016](#), the provincial government of XUAR and the Xinjiang Production and Construction Corps have identified steel as a key industry.

As predicted in our 2025 Forced Labor Report, metals such as copper, steel, and lithium were formally added as high-priority sectors in 2025.

PRACTICAL TAKEAWAY:

The new additions to the FLETF's high-priority sectors list signal the need for enhanced due diligence and scrutiny of supply chains involving these commodities. Federal agencies will prioritize review of entities operating in these sectors for potential inclusion on the UFLPA Entity List.¹⁸

Congressional Pressure

Congress continued its scrutiny of UFLPA enforcement and the protection of labor rights. Bipartisan lawmakers have signaled that diminished enforcement will trigger formal inquiries and public accountability demands.¹⁹

In a [December 2025 letter](#), Members of Congress expressed concern over a sharp decline in UFLPA enforcement metrics — including a substantial drop in stopped shipments and the absence of additions to the Entity List since January 2025 — and pressed the DHS and CBP for detailed explanations and future plans. The letter framed UFLPA enforcement as both a human rights imperative and an industrial policy priority designed to level the playing field for compliant manufacturers, a theme that will likely continue to underpin congressional scrutiny in 2026.

Congress also appears to remain focused on financial intermediaries and capital markets where underwriting and investment can facilitate expansion of entities linked to forced labor. Congress

issued letters to major banks over initial public offerings (IPOs) tied to companies on the Defense Department's Section 1260H List or included within the UFLPA framework.²⁰ These inquiries requested exhaustive records on compliance assessments, engagement with US regulators, and treatment of UFLPA-related risks. Hearings and potential legislative refinements on investment screening may follow. In 2025, Senators also expressed concern that certain US pharmaceuticals have links to suppliers in XUAR.²¹

PRACTICAL TAKEAWAY:

For compliance leaders, the signal is clear: Congress will continue to treat forced labor as a core governance and market integrity issue, and will expect demonstrable, auditable controls covering sourcing, financing, and distribution.

Commercial Customs Operations Advisory Committee (COAC) Recommendations to CBP Regarding Communications with Importers

The COAC — the advisory committee that provides recommendations to CBP — [announced](#) significant updates to its recommendations regarding CBP's communications with importers under the UFLPA. These recommendations are designed to make CBP's guidance more flexible, transparent, and accessible to businesses of all sizes as they navigate compliance requirements. Notably, the COAC recommended that CBP:

- **Simplify** its UFLPA Guidance so that it is more accessible to importers by, for instance, incorporating **visuals, decision trees, flowcharts, and hyperlinks**.

- Update its UFLPA Guidance to **clearly explain its policies** for allowing extensions to provide documentation.
- Accelerate its **establishment of a portal** to facilitate the submission of responses to forced labor detentions.
- **Clarify current policy** and methods for how importers can best communicate with CBP.

We hope that these recommendations will mark a new era of collaboration and clarity between CBP and the trade community. Anecdotally, we have seen CBP engage with importers when shipments are detained or excluded under the UFLPA to facilitate more efficient admissibility reviews.

NGO, ACADEMIC, AND MEDIA REPORTS

In the last several years, high-profile non-governmental organization (NGO) reports and investigations preceded new WROs or expanded enforcement in certain industry sectors. Yet 2025 appeared to buck this trend as fewer forced labor-related NGO reports were issued or published.

Only Transparentem’s 2023 report focused on the Mauritius garment sector appeared linked to the issuance of a WRO (Firemount WRO).²² The focus on enforcement in the automotive sector appeared linked to NGO reports issued in 2023 and 2024, but no significant new reports were issued to shift CBP priorities. In **Appendix 2**, we outline some of the notable NGO and forced labor investigations from 2025.

US TARIFF DEALS TACKLE LABOR CONCERNS AND SHIFT FOCUS TO TRADING PARTNERS

In 2025 and early 2026, a wave of trade deals and frameworks included labor commitments or considerations that aim to shift the enforcement burden to US trading partners. This section summarizes those developments, clarifies their enforceability, and sets out practical implications for corporate compliance and government enforcement.

Why These Provisions are Unique

The UFLPA and Section 307 already bar US imports made wholly or in part with forced labor. The labor provisions in the 2025 trade deals and frameworks, however, require trade partners to adopt their own import prohibitions against goods made with forced labor, or strengthen labor rights enforcement in sectors with elevated risk. For multinationals, this signals an emerging “reciprocal enforcement” environment where more borders — not just US ports — can become points of interdiction for goods linked to forced labor. It also reflects a broader US trade policy trend of encouraging trading partners to adopt complementary bans and cooperation mechanisms to combat forced labor in supply chains (as documented in the government’s 2025 Trade Strategy to Combat Forced Labor).

Although it is unclear when and how these forced labor bans will be enforced, the inclusion of these provisions signals a continued US focus on combating forced labor.

Overview of Labor Provisions in Recent Trade Deals/Frameworks:



Malaysia²³ agrees to adopt and implement a prohibition on imports of goods mined, produced, or manufactured wholly or in part by forced or compulsory labor, and to do so within two years of the deal entering force.



Cambodia²⁴ agrees to adopt and implement a prohibition on imports of goods made with forced or compulsory labor, using relevant International Labour Organization (ILO) instruments as definitional anchors. Cambodia may acknowledge US determinations under Section 307 and shall take appropriate action to bar goods from those entities. Cambodia's labor provisions are paired with obligations to protect internationally recognized labor rights and effectively enforce labor laws.



El Salvador agrees to adopt and implement a prohibition on imports of goods made with forced or compulsory labor.



Thailand Framework:²⁵ The country will improve protections of internationally recognized labor rights and strengthen enforcement in sectors at higher risk of forced and child labor; however, the released framework text does not itself stipulate a forced labor import prohibition.



Vietnam Framework:²⁶ The framework identifies labor among the areas to be finalized as the parties continue negotiations; the documents published to date do not set a specific forced labor import ban obligation.



The frameworks of deals between the United States and Ecuador, Guatemala, and Argentina also include commitments to protect labor rights and prohibit the importation of goods made using forced labor.²⁷

PRACTICAL TAKEAWAY:

For compliance teams, these provisions could signal a widening geographic scope for forced labor risk and enforcement in the future. That means companies exporting to or sourcing from these markets should anticipate potential prohibitions on the importation of goods made with forced labor.

CHINA'S UNRELIABLE ENTITY LIST

In 2025, several large US companies were added to China's Unreliable Entity List (UEL), a sanctions-style tool administered by the Ministry of Commerce (MOC) that can essentially ban a company's operations in China, including the importation and exportation of goods. Specifically, the MOC can impose trade, investment, personnel, and monetary penalties on foreign companies that they conclude have harmed China's national interests or "violated normal market transaction principles" toward Chinese counterparties. Since 2023, the List has been used against US defense contractors over arms sales to Taiwan.

Enforcement in 2025

Beginning in late 2024 and early 2025, the MOC began taking action against other foreign firms alleged to have taken discriminatory measures regarding XUAR-related products. For instance, on February 4, 2025, the MOC announced that PVH Group and Illumina, Inc. had been added to the UEL for allegedly violating normal market transaction principles, terminating normal transactions with Chinese companies, and adopting discriminatory measures that harmed the legitimate rights and interests of Chinese companies.²⁸

Where the UEL Meets the UFLPA: The Conflict-of-Laws Problem

US importers have responded to the UFLPA by mapping supply chains, demanding detailed supplier attestations, and, in many cases, adopting explicit sourcing restrictions on Xinjiang-origin materials and dealings with UFLPA Entity List counterparties. From a US trade-compliance perspective, those are expected and necessary controls.

The UEL introduces friction because the Chinese legal standard focuses on whether a foreign entity has "suspended normal transactions" or adopted "discriminatory measures" against Chinese enterprises in violation of normal market transaction principles. In the PVH matter, for example, the MOC's public framing tied the investigation to alleged XUAR-related discrimination.

This dynamic is reinforced by other Chinese measures designed to counteract extraterritorial application of foreign laws, including the Anti-Foreign Sanctions Law and the 2021 "Blocking Rules," which provide reporting and noncompliance obligations in response to unjustified extraterritorial foreign measures (like the UFLPA). While these instruments are distinct from the UEL, together they illustrate a policy posture that treats foreign compliance actions targeting XUAR as potentially discriminatory.

The result is a genuine conflict-of-laws risk for multinationals with cross-border supply chains. A procurement policy that names XUAR or bars counterparties because of their XUAR footprint may be necessary to manage UFLPA risk, but could be cited by Chinese authorities as evidence of discriminatory measures under the UEL. Conversely, efforts to neutralize language in supplier communications to reduce UEL exposure must still maintain the rigor US authorities expect to rebut the UFLPA presumption.

PRACTICAL TAKEAWAY:

The practical response is not to soften UFLPA compliance, but to redesign it so that it remains legally rigorous in the United States while reducing avoidable UEL risk in China. This compliance strategy should be supported by disciplined governance, contracting, screening, anti-circumvention controls, and contingency planning aligned to both regimes.

SUPPLY CHAIN REPORTING AND LEGISLATION AROUND THE WORLD

Several jurisdictions continue to evolve their supply chain reporting requirements and regulations. Critical updates include:

CSDDD May Be Weakened, but New Forced Labor Law Goes Into Effect in 2027

In contrast to the immediate impacts of UFLPA enforcement beginning in 2022, the role of the European Union's (EU) Corporate Sustainability Due Diligence Directive (CSDDD) is unclear and may be weakened before it is formally implemented.

Adopted in 2024, the CSDDD aimed to establish environmental sustainability and human rights accountability, but has been weakened and narrowed due to political pressures within the EU. In December 2025, the EU Parliament [voted to adopt an omnibus legislative package](#) that would significantly curtail the CSDDD's reach and limit the scope of companies subject to its requirements.²⁹ Human rights supply chain due diligence obligations will now only apply to EU companies with at least 5,000 employees and €1.5 billion in net worldwide turnover. The provisional agreement also delays the compliance deadline to July 2029. While CSDDD's deterrent and harmonizing potential remains meaningful over a multiyear horizon, much depends on member states' implementation.

However, the EU has approved a [Forced Labour Regulation](#) that prohibits the importation of goods using forced labor effective December 14, 2027. The Regulation authorizes national authorities and the European Commission to conduct investigations and take action to ensure the goods do not enter the EU market. The EU is

mandated to issue implementation guidelines by June 14, 2026. We are closely monitoring this development and any new compliance requirements.

UK-Australia-Canada Forced Labor Reporting Template

Multinational companies are subject to several supply chain reporting laws, including those from the United Kingdom, Australia, and Canada. Companies operating in these regions must publish annual reports detailing their supply chain due diligence processes and procedures, but largely are not required to take any action.

In July 2025, the UK, Australian, and Canadian governments released a template to help organizations produce a single due diligence report covering all three jurisdictions.³⁰ The template is not mandatory, but is designed to reduce administrative burden and serve as a guide for responding to supply chain transparency requirements.

The legislative reporting requirements for the UK, Australia, and Canada are grouped by category into seven overarching requirements:

1. A description of the organization's structure, operations, and activities.
2. A description of the organization's policies related to forced labor.
3. A description of any risk management processes in place.
4. A description of the organization's due diligence processes and measures taken to remediate any instances of forced labor.
5. A description of the training provided to employees.

6. A description of how the organization assesses the effectiveness of the actions taken to prevent or respond to forced labor.
7. Any other information the organization considers relevant.

Companies subject to these laws can use this template to streamline their annual reports, but they must still meet each country's particular legal and administrative requirements.

Canada's Supply Chains Act

Canada's Fighting Against Forced Labour and Child Labour in Supply Chains Act, which entered into force on January 1, 2024, requires organizations to publicly report each year on the steps they are taking to prevent and reduce the risk of forced labor and child labor in their operations and supply chains. Reporting covers an organization's structure and activities, supply chains, policies and due diligence processes, identified risk areas and how they are addressed, remediation and support for victims, training, and how effectiveness is assessed.

Since enactment, implementation has focused on collection and review of annual reports and benchmarking practices across filers. To date, Public Safety Canada (PSC) has not issued fines under the Supply Chains Act.

PSC's [2025 Annual Report](#) shows 4,178 submissions.³¹ Reported practices indicate widespread uptick of forced labor policy, growing risk identification and due diligence across supply chain tiers, and increased training; fewer organizations report mature remediation measures or victim support programs.

South Korea's Human Rights Due Diligence Law

South Korea is also considering a bill aimed at human rights due diligence. On June 13, 2025, Representative Jung Tae-Ho reintroduced the "Bill for the Protection of Human Rights and the Environment for Sustainable Business Management," reviving a 2023 proposal that lapsed with the prior National Assembly.³² The current draft of the bill covers domestic and foreign companies above a certain employee count and revenue. The bill would include diligence requirements and reporting, a prohibition on business activities violating human rights, and frameworks and procedures to protect human rights and assess risks. The proposal is at an early stage, but if enacted would be Asia's first mandatory human rights due diligence law.

PART II

Forced Labor Outlook in 2026

The relative quiet of 2025 should not be mistaken for a new normal. If tariff-related demands stabilize — and with CBP’s enforcement apparatus fully intact — 2026 may be an aggressive year for trade enforcement overall, including forced labor laws.

Below, we outline eight key predictions for the year ahead.

1. Expect a renewed focus on enforcement, including criminal enforcement and penalties.

As CBP emerges from the tariff-driven distractions of 2025, expect an uptick in UFLPA-related detentions. After all, the agency’s targeting capabilities have only grown more sophisticated during the enforcement lull, and the backlog of intelligence on high-risk supply chains will translate into a wave of new enforcement actions. Companies should anticipate faster, more targeted detentions — particularly for goods in newly designated high-priority sectors and those with any connection to newly added WROs or Entity List companies.

2025’s reduced enforcement tempo was a temporary reallocation of priorities, not a policy shift. The enforcement infrastructure built since the UFLPA’s enactment — including specialized personnel, data analytics capabilities, and interagency coordination mechanisms — remains fully operational and will be deployed with renewed vigor.

Recent announcements signal that the US government will adopt a more aggressive enforcement posture in 2026 by pursuing criminal

investigations related to forced labor. For instance, the August 19, 2025, report, [Updates to the Strategy to Prevent the Importation of Goods Mined, Produced, or Manufactured with Forced Labor in the People’s Republic of China](#), stated: “The DHS Center for Countering Human Trafficking will send viable referrals of allegations of forced labor by entities in China, or affiliates of such entities, that use or benefit from forced labor in the XUAR to Homeland Security Investigations field offices to pursue criminal investigation and Federal prosecution, as appropriate.”³³

In 2025, we saw the increased threat of criminal investigations and trade enforcement actions. For example, a memorandum from the DOJ on May 12 identified “trade and customs fraud” as a high-priority area for efforts to combat white collar crimes.³⁴ The DOJ also [announced](#) a new multi-agency Trade Fraud Task Force, which will use both civil and criminal means to “bring robust enforcement against importers and other parties who seek to defraud the United States.”³⁵ Congress has increased funding for this task force to enforce trade crimes, including those that allow goods made with forced labor to enter US markets. Finally, the False Claims Act (FCA) has increasingly been used as an enforcement tool against customs- and import-related offenses.

While the authorities discussed here have not yet been applied in the realm of forced labor enforcement (at least not publicly), businesses with potential exposure should be prepared for this eventuality and incorporate it into their risk analyses.

2. There will be a continued enforcement focus on the automotive industry, as well as the critical minerals supply chain, steel and aluminum, and consumer electronics.

- **Automotive Manufacturers:** The WRO on tire manufacturer Linglong International Europe D.O.O. foreshadows a broader crackdown on the automotive sector. Companies importing vehicles, components, or parts with any nexus to Linglong's supply chain should prepare for heightened scrutiny and potential detention.
- **Critical Minerals Supply Chains:** Following the 2025 additions of major mining companies like Zijin Mining to the UFLPA Entity List, expect deeper scrutiny of the copper, lithium, and rare earth supply chains that feed electric vehicle batteries, electronics, and defense applications. These sectors have been identified as enforcement priorities, and Entity List designations of additional upstream suppliers are possible.
- **Steel and Aluminum Processors:** With steel newly designated as a high-priority sector by the FLETF, 2026 will likely bring UFLPA Entity List additions targeting XUAR-linked steel producers and processors. Given steel's ubiquity across manufacturing, these designations could have cascading effects across numerous industries. CBP's focus on these metals in connection with Sec. 232 reviews could also raise risks of supply chain scrutiny.
- **Consumer Electronics:** The electronics sector has consistently led in detention numbers, and 2026 will bring continued pressure. With printed circuit boards, semiconductors, and display components all under scrutiny, electronics importers must maintain robust tracing documentation.

3. New enforcement targets will emerge, including the battery supply chain, pharmaceuticals, and medical devices.

Building on the FLETF's high-priority sectors, certain industries should brace for significantly escalated enforcement:

- **Electric Vehicles (EV) and Battery Technology:** The convergence of lithium, copper, and steel designations also places the entire EV supply chain under the spotlight. Importers of EVs, batteries, and components should expect CBP to scrutinize sourcing of cathode materials, battery casings, and wiring harnesses with particular intensity. There have already been calls to add Contemporary Amperex Technology Co., Limited (CATL), Gotion High Tech, and other major Chinese battery manufacturers to the UFLPA Entity List.
- **Pharmaceuticals and Medical Devices:** While not yet designated a high-priority sector, reports of forced labor in Chinese pharmaceutical ingredient manufacturing has drawn Congressional attention. Companies in this space should proactively assess their exposure before enforcement arrives.

4. New WROs/findings outside of China will be issued.

Continuing the 2025 trend, we expect new WROs and increased detentions focused on shipments, regions, and companies outside of China. For example, not long before this Guide was published, CBP issued a WRO against coffee harvested by Mexican coffee farm Finca Monte Grande.

5. Technology will increasingly become a tool for both enforcement and due diligence.

Numerous online portals and technology services will be implemented in 2026 and beyond. For example:

Updated UFLPA Statistics Dashboard

CBP unveiled an updated UFLPA statistics Dashboard in January 2026. The Dashboard now includes UFLPA enforcement statistics at the commodity and HTS level. These updates have long been requested by the trade community and provide additional insight into CBP's enforcement initiatives. These statistics, which reflect the four-digit HTS code of goods subject to enforcement actions, can also be used by importers to implement a risk-based due diligence program.

CBP's Forced Labor Admissibility Review Portal

For years, importers have struggled with forced labor admissibility review submissions due to the voluminous nature of supporting documentation. CBP has also struggled with uniform enforcement due to the lack of a centralized database. To address this issue, CBP announced earlier this year the launch of a new centralized portal for all admissibility reviews of forced labor-related actions.³⁶ All admissibility submissions and requests for extension (two may be granted) must be submitted through the portal, which requires a login.gov account.

CBP's Forced Labor Allegations Portal

CBP developed a [Forced Labor Allegation Portal](#) to replace its Trade Violations Reporting system and streamline forced labor allegation reporting.³⁷ The portal enables anonymous submissions, supports document uploads, and streamlines coordination among CBP's

Forced Labor Division, Office of Field Operations, and the CEEs, improving intake quality and the efficiency of investigative reviews.

New Technology Services for Compliance

CBP and the trade community will continue to leverage AI and technology for supply chain screening and diligence. As the technology becomes more sophisticated, importers may be able to conduct fewer manual reviews. CBP and technology service providers will also continue to develop and implement solutions such as product passports to help facilitate supply chain due diligence.

6. Forced labor scrutiny will impact private sector profits and compliance expectations.

The growing reach of forced labor scrutiny under the UFLPA is reshaping global finance and corporate governance and impacting corporate profits. Recent [congressional inquiries](#) into Morgan Stanley's role in underwriting an IPO for Zijin Mining, a company on the UFLPA Entity List, underscore that the impact of forced labor laws now extends beyond goods detained at US ports. Financial institutions are increasingly held accountable for their indirect ties to alleged forced labor, signaling a new era of compliance expectations across capital markets.

An [analysis](#) by the Center for Strategic and International Studies highlighted the broader consequences for companies linked to forced labor.³⁸ Firms across industries have faced shareholder activism, ESG-driven divestment, and reputational damage, even when their products were not subject to import bans. Apparel and solar companies, for example, experienced significant [stock price volatility](#) following NGO reports connecting their supply chains

to XUAR.³⁹ These developments demonstrate that forced labor scrutiny can destabilize corporate value and investor confidence even outside the detention process.

Investors are demanding greater transparency, with supply chain audits increasingly expected in corporate filings. This trend reflects a growing consensus that ethical sourcing is not only a regulatory requirement but also a financial imperative.

PRACTICAL TAKEAWAY:

The non-import impact of forced labor scrutiny is clear: Companies must integrate human rights compliance into their core strategies or risk losing market access, investor trust, and long-term competitiveness.

7. USMCA renegotiations will likely involve forced labor obligations.

When the United States-Mexico-Canada Agreement replaced the North American Free Trade Agreement (NAFTA) on July 1, 2020, the new agreement introduced the toughest forced labor provisions in a trade agreement to date. For the first time, members were required to ban imports produced using forced labor.

In 2026, the parties must meet to assess ongoing operations, consider recommended actions, and decide whether they will extend the agreement for another 16 years (USMCA will expire in 2036 absent a decision to extend). Based on statements from the US government, all bets are off on whether USMCA will be renewed.

Nevertheless, we expect that forced labor will be a point of contention in the negotiations. The United States has been critical of Mexico and Canada's lack of forced labor enforcement in their respective countries. To our knowledge, Mexico has not banned a single shipment for forced labor concerns; Canada has detained very few. The forthcoming review will likely center on the practical convergence of enforcement priorities and reducing enforcement gaps. For instance:

- *US enforcement under existing import bans and sector-specific measures will ramp up*, with growing expectations for traceability. The United States will also push for more enforcement by other member countries on these fronts.
- *Canada must address current enforcement limitations*. At present, the country is focusing more on its new supply chain reporting law in lieu of enforcement through import detentions. Canada Border Services Agency (CBSA) has also struggled to enforce the USMCA-mandated forced labor ban due to lack of funding and manpower, as well as certain legal limitations — hurdles that must be resolved for the country to meet US demands.
- *Mexico lags behind*. Mexico's implementation of procedures to restrict imports made with forced labor — and its broader labor reform agenda tied to nearshoring and cross-border manufacturing — has not resulted in forced labor detentions. While Mexico has indicated that certain agriculture products and garments may be at risk, the Ministry of Labor has yet to publicly ban any goods produced using forced labor. The lack of enforcement has been criticized by the US government.

8. International enforcement coordination will accelerate.

The United States will not be alone in intensifying forced labor enforcement in 2026. Enforcement coordination among allied nations is increasing, meaning a detention in one jurisdiction may trigger scrutiny in others. For instance:

- **European Union Due Diligence Requirements:** The EU's CSDDD and proposed forced labor import ban will impose new obligations on companies operating in the region. Multinational companies will need to harmonize compliance programs across jurisdictions and be aware of varying enforcement priorities and penalties in member countries.
- **International Supply Chain Reporting Obligations:** Several countries, including the UK, Australia, and Canada, now require supply chain due diligence reporting. With the introduction of a consolidated template report, we expect that the three countries will be sharing information and risk assessments.
- **Information Sharing Among Customs Authorities:** Expect greater intelligence sharing between CBP and its counterparts in allied nations. This means that companies whose goods are detained in the United States may find themselves facing questions from customs authorities elsewhere.

PRACTICAL TAKEAWAY:

Multinational companies must align their forced labor procedures with the requirements in the countries where they operate and prepare for a more coordinated international landscape.

9. Introduction of state forced labor laws.

In prior years, we reported on forced labor laws pending in various states, including California, Massachusetts, Washington, and New York. To date, those laws have not been enacted. However, California has recently [introduced](#) a law (AB 1245) to prohibit goods produced through forced labor and labor trafficking from inclusion in the state's public procurement system. If passed, this could pave the way for other states to enact more expansive forced labor prohibitions.

PART III

Forced Labor Enforcement in 2026 – Are You Prepared?

With enforcement poised to intensify in 2026, companies cannot afford to wait until a shipment is detained to address forced labor compliance. Compliance teams should therefore consider whether they are sufficiently positioned to handle enforcement and supply chain due diligence complexities in the year ahead.

Consider the following key questions to strengthen your organization's compliance approach:

- ▶ Do you have forced labor policies and procedures?
- ▶ Have you assessed forced labor risk in your supply chain?
- ▶ Can you trace your supply chain?
- ▶ Do you have documentation to support your supply chain map?
- ▶ Are your suppliers and employees trained regarding forced labor compliance?
- ▶ Do you have safeguards with your suppliers in place in the event of an enforcement action?
- ▶ Are roles and expectations for members of the compliance team and the broader organization clearly defined?
- ▶ Is your business subject to supply chain due diligence reporting laws outside of the United States? Are you aware of the reporting deadlines?
- ▶ Have you considered using a risk assessment technology to support your due diligence programs?
- ▶ Do you have a way of staying up to date on forced labor developments (e.g., new WROs, new UFLPA entity list additions)?

CONCLUSION

As CBP refocuses its resources and shifts enforcement to critical sectors, companies may face a materially different enforcement environment in 2026.

The costs of inaction are too significant to ignore: costly detained shipments and excluded entries, supply chain disruptions, reputational harm, and litigation exposure. Given these risks, companies should prioritize strengthening their supply chain due diligence programs now — before enforcement actions force their hand.

For questions about how these developments may affect your business or assistance in developing a forced labor compliance program, please contact the authors of this paper.



APPENDIX I:

Current WRO List by Country

WRO/FINDING	COUNTRY	ENTITY	STATUS
Finding	China	Inner Mongolia Hengzheng Group Baoanzhao Agriculture, Industry, and Trade Co., Ltd.	Active
		Qinghai Hide & Garment Factory, a/k/a Qinghai Leather and Wool Bedding and Garment Factory, a/k/a Qinghai Fur and Cloth Factory	Active
		Tianjin Malleable Iron Factory, a/k/a Tianjin Tongbao Fittings Company, a/k/a Tianjin No. 2 Malleable Iron Plant, a/k/a Tianjin Secondary Mugging Factory, a/k/a Tianjin No. 2 Prison	Active
		Xuzhou Forging and Pressing Machine Works	Active
		Yunnan Machinery, a/k/a Golden Horse (JinMa) Diesel Factory, a/k/a Yunnan 1st Prison	Active
Finding	Dominican Republic	Kingtom Aluminio S.R.L.	Inactive- Pending Litigation
Finding	Fishing Vessels	Fishing Vessel: Da Wang	Active
Finding	Mexico	State Penitentiary, Ciudad Victoria, Tamaulipas, Mexico	Active
WRO	China	Da Wei Chemical Factory	Active
		Fishing Vessel: Zhen Fa 7	Active
		Guangzhou No. 1 Reeducation-Through-Labor Camp, a/k/a Guangdong Province No. 1 Reeducation-Through-Labor Camp; Kwong Ngai Industrial Company	Active







WRO	China	Hefei Bitland Information Technology Co., Ltd.	Active
		Hero Vast Group	Active
		Hetian Haolin Hair Accessories Co., Ltd.	Active
		Hetian Taida Apparel Co., Ltd.	Active
		Hongchang Fruits & Vegetable Products Co., Ltd.	Active
		Hoshine Silicon Industry Co. Ltd. and Subsidiaries	Active
		Hsin Kang Asbestos Mine, a/k/a Sichuan (Szechuan) Pin Chiang Enterprise Company	Active
		Huizhou Mink Industrial CO. Ltd.	Active
		Inner Mongolia Hengzheng Group Baoanzhao Agriculture, Industry, and Trade Co., Ltd.	Active
		Lop County Hair Product Industrial Park	Active
		Lop County Meixin Hair Products Co., Ltd.	Active
		Miao Chi Tea Farm	Active
		Nanhu Tree Farm, Zhejiang Sanmei Tea Co., Ltd.; Imaizumi Tea Manufacturing & Trading Co., Ltd. (of Nagoya, Japan)	Active
		No. 4 Vocational Skills Education Training Center (VSETC)	Active
		Qinghai Hide & Garment Factory, a/k/a Qinghai Leather and Wool Bedding and Garment Factory, a/k/a Qinghai Fur and Cloth Factory	Active
		Shandong Laiyang Heavy Duty Machinery Factory	Active
		Shanghai Select Safety Products Company, Limited and its two subsidiaries from China, Select (Nantong) Safety Products Co. Limited and Select Protective Technology (HK) Limited.	Active
		Shenyang New Life Rubber Factory, a/k/a Shenyang Xingsheng (or Xinsheng) (New Life) Rubber Plant, a/k/a Shenyang No. 2 Laogai Detachment, a/k/a Shenyang Dabei Prison, a/k/a Shenyang Model Prison	Active

WRO	China	Shenyang Xinsheng (New Life) Chemical Works, a/k/a Shenyang Dongbei Assistant Agent Main Factory, a/k/a Xinsheng Chemical Factory, a/k/a Shenyang No. 1 Laogai Detachment, a/k/a Shenyang Reform Through Labor Second Reform Division	Active
		Sichuan (Szechuan) Xinsheng (New Life) Labor Factory, a/k/a Xinsheng (New Life) Labor Factory	Active
		Tangshan Sanyou Group and its Subsidiaries	Partially Modified
		Tianjin Malleable Iron Factory, a/k/a Tianjin Tongbao Fittings Company, a/k/a Tianjin No. 2 Malleable Iron Plant, a/k/a Tianjin Secondary Mugging Factory, a/k/a Tianjin No. 2 Prison	Active
		Wang Tsang Coal and Iron Factory	Active
		Wulin (or Wuling) Machinery Works, a/k/a Hangzhou Wulin Machinery Plant, a/k/a Hangzhou Wulin Machinery Works, a/k/a Zhejiang Province No. 4 Prison	Active
		Wuyi Machinery Plant, a/k/a Zhejiang Light Duty Lifting Machinery Factory China, a/k/a Zhejiang Province No. 1 Prison	Active
		Xiang-Yang Machinery Plant	Active
		Xinjiang Junggar Cotton and Linen Co., Ltd.	Active
		Xinjiang Production and Construction Corporation (XPCC) and its subordinates	Active
		Xinjiang Uyghur Autonomous Region (XUAR)	Active
		Xuzhou Forging and Pressing Machine Works	Active
		Ya An Auto Parts Factory, a/k/a Sichuan (Szechuan) Bin-Jiang Enterprises Company	Active
		Yili Zhuowan Garment Manufacturing Co., Ltd. and Baoding LYSZD Trade and Business Co., Ltd.	Active
		Yunnan Machinery, a/k/a Golden Horse (JinMa) Diesel Factory, a/k/a Yunnan 1st Prison	Active
		Zi Gong Machinery Factory, a/k/a Zigong Machinery Factory, a/k/a Sichuan (Szechuan) Zigong Labor Reform Detachment	Active

WRO	Democratic Republic of Congo	Artisanal Small Mines	Partially Modified
WRO	Fishing Vessels	Fishing Vessel: Da Wang	Active
		Fishing Vessel: Hangton No. 112	Active
		Fishing Vessel: Lien Yi Hsing No. 12	Active
		Fishing Vessels owned by Dalian Ocean Fishing Co. Ltd.	Active
WRO	India	Mangalore Ganesh Beedi Works	Active
WRO	Japan	Fuchu Prison; Union Kogyo Co., Ltd.	Active
WRO	Malawi	Tobacco produced in Malawi and products containing tobacco produced in Malawi	Partially Modified
WRO	Malaysia	FGV Holdings Berhad and its subsidiaries and joint ventures	Inactive
WRO	Mauritius	Firemount Group Ltd.	Active
WRO	Mexico	Agropecuarios Tom S.A. de C.V. and Horticola Tom S.A. de C.V. and their subsidiaries	Active
		Finca Monte Grande	Active
WRO	Nepal	Kumar Carpet Pvt., Singhe Carpet Pvt., Ltd., Norsang Carpet Industries Pvt., Ltd., Annapurna Carpet, Everest Carpet, Valley Carpet, and K.K. Carpet Industries; Kathmandu.	Partially Modified
WRO	Serbia	Linglong International Europe D.O.O. Zrenjanin	Active

WRO	Somalia	Asli Maydi	Active
WRO	South Korea	Taepyung Salt Farm	Active
WRO	Taiwan	Giant Manufacturing Co., Ltd.	Partially Modified
WRO	Turkmenistan	All Turkmenistan Cotton or products produced in whole or in part with Turkmenistan cotton.	Active
WRO	Zimbabwe	Marange Diamond Fields	Active

WROS ISSUED IN 2025/2026

COUNTRY	EFFECTIVE DATE	WRO/ FINDING	INDUSTRY	MERCHANDISE	ENTITY	STATUS
 Mexico	1/29/2026	WRO	Agriculture and Prepared Products	Coffee	Finca Monte Grande	Active
 Serbia	12/18/2025	WRO	Automotive and Aerospace	Automobile Tires	Linglong International Europe D.O.O. Zrenjanin	Active
 Mauritius	11/18/2025	WRO	Apparel, Footwear and Textiles	Garments, apparel and textiles	Firemount Group Ltd.	Active
 Taiwan	9/24/2025	WRO	Consumer Products and Mass Merchandising	Bicycles and bicycle parts	Giant Manufacturing Co., Ltd.	Active
 China	5/28/2025	WRO	Agriculture and Prepared Products	Seafood	Fishing Vessel: Zhen Fa 7	Active
 South Korea	4/2/2025	WRO	Industrial and Manufacturing Materials	Sea Salt Products	Taepyung Salt Farm	Active

APPENDIX II: NGO Publications from 2025

NGOs and academic institutions continue to investigate and report on forced labor abuses in the XUAR and elsewhere. CBP and the FLETF leverage these reports in their forced labor enforcement actions. We highlight notable reports from 2025 in Appendix II.

Sheffield Hallam University Forced Labor Research

In February 2025, Sheffield Hallam University paused and partially removed research from the Helena Kennedy Centre for International Justice (HKC) on alleged Uyghur forced labor. The University was pressured by the Chinese government, and a UK defamation suit was brought by a company named in earlier reports. According to Human Rights Watch, in February the University restricted Professor Laura Murphy's work and removed Forced Labor Lab materials from their website.⁴⁰ The university cited that the decision to halt Murphy's research was guided by insurance constraints and concerns over staff safety.

In October 2025, after threats of legal action from Murphy for violating her academic freedom, the university apologized and lifted the restrictions on Murphy's research.⁴¹ Although the restrictions have been lifted, Murphy and the HKC have not published any forced labor reports in 2025.

Ireland's Raidió Teilifís Éireann (RTE) Report Ties Solar Brands to Forced Labor Found in Ireland

RTÉ Investigates reported that solar panels widely used across Ireland were sourced from companies linked to forced labor and severe environmental harm in China's Xinjiang region.⁴² The report concludes that new Irish solar farms using Chinese panels are likely to continue in the near term, given supply realities and the urgency of decarbonization, despite the ethical and environmental costs documented in Xinjiang.

Transparentem

*From Field to Fabric: Enhancing Due Diligence in Cotton Supply Chains-published January 2025*⁴³

Transparentem's report synthesizes a 2022–2023 investigation of cotton farms in Madhya Pradesh, India that identified indicators of forced labor (including debt bondage and abusive conditions) and child labor. The report argues that companies must extend human-rights due diligence beyond first-tier suppliers to the raw material level and highlights the need for multi-stakeholder responses. The report emphasizes that effective remediation requires collaboration among workers, farm owners, suppliers, brands, governments, and NGOs. The report suggests urgent, transparent action to prevent ongoing harm and to systemically transform cotton sourcing practices.

New York Times: Uyghur Workers Moved to Factories Across China

A joint investigation by *The New York Times*, the Bureau of Investigative Journalism, and Der Spiegel found that Chinese state-led programs are relocating Uyghurs from Xinjiang to factories across China, effectively shifting risk beyond the region targeted by import bans.⁴⁴ Researchers documented Uyghur workers at 75 factories in 11 provinces making goods in major industries such as autos, electronics, footwear, home appliances, and poultry and supplying global brands.

Companies in the global economy are better able to target imports from Xinjiang, but tracking the relocation and treatment of workers from Xinjiang to factories across China is a much more difficult endeavor.



ENDNOTES

- 1 19 U.S.C. § 1307.
- 2 [Notice of Action: Nicaragua's Acts, Policies, and Practices Related to Labor Rights, Human Rights and Fundamental Freedoms, and the Rule of Law](#), 90 Fed. Reg. 57,807 (Dec. 12, 2025).
- 3 Withhold Release Orders & Findings Dashboard, U.S. Customs & Border Protection, <https://www.cbp.gov/newsroom/stats/trade/withhold-release-orders-findings-dashboard> (last visited Jan. 2026).
- 4 *Id.*
- 5 [CBP issues Withhold Release Order on Giant Manufacturing Co. Ltd. | U.S. Customs and Border Protection](#) (Sept. 24, 2025).
- 6 [CTPAT Forced Labor Requirements FAQs Updated November 2025](#) (last visited Jan. 2026)
- 7 [ArentFox Schiff's 2025 Guide for Global Businesses | ArentFox Schiff](#)
- 8 *Ninestar Corporation v. United States*, Ct. No. 23-00182 (Ct. Int'l Trade 2023), *Ninestar Corporation v. United States*, Ct. No. 24-00076 (Ct. Int'l Trade 2024).
- 9 *Hoshine Silicon (Jia Xing) Industry Co., Ltd. v. United States*, Ct. No. 24- 00048 (Ct. Int'l Trade 2025).
- 10 *Kington Aluminio S.R.L. v. United States*, Ct. No. 24-00264 (Ct. Int'l Trade 2025).
- 11 [UFLPA Entity List | Homeland Security](#) (last visited Jan. 2026)
- 12 *Kington Aluminio S.R.L. v. United States*, Ct. No. 24-00264 (Ct. Int'l Trade 2025).
- 13 *Kington Aluminio S.R.L. v. United States et al.*, Court No. 24-00264, (December 12, 2025).
- 14 D.C. Code §§ 28-3901-3913
- 15 *Compl., Int'l Rights Advocs., Inc., v. Nestlé USA, Inc.*, Ct. No. 2025-CAB-003482 (D.C. Super. Ct. May 30, 2025).
- 16 CBP's UFLPA enforcement data is maintained based on the agency's fiscal year (October through September).
- 17 [Forced Labor Enforcement Task Force Release of the 2025 Update to the UFLPA Strategy | United States Trade Representative](#) (last visited Jan. 2026)
- 18 *See* FLETF's 2025 Strategy at page v. [Forced Labor Enforcement Task Force Release of the 2025 Update to the UFLPA Strategy | United States Trade Representative](#)
- 19 [Letter from DeLauro et al. to DHS & CBP](#) (Dec. 15, 2025).
- 20 [Select Committee on China Calls on JPMorgan and Bank of America to Withdraw from IPO Deal with Chinese Military-Linked Company | Select Committee on the CCP](#) (press release, Apr. 17, 2025).
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