AAEI Fall 2026 Virtual Conference

The New Trade Frontier: Technology, Governance, and Global Risk

SESSION 1 | GLCA-AAEI Joint Panel: Global Trade Compliance Challenges: Enforcement, AI, and Data Governance



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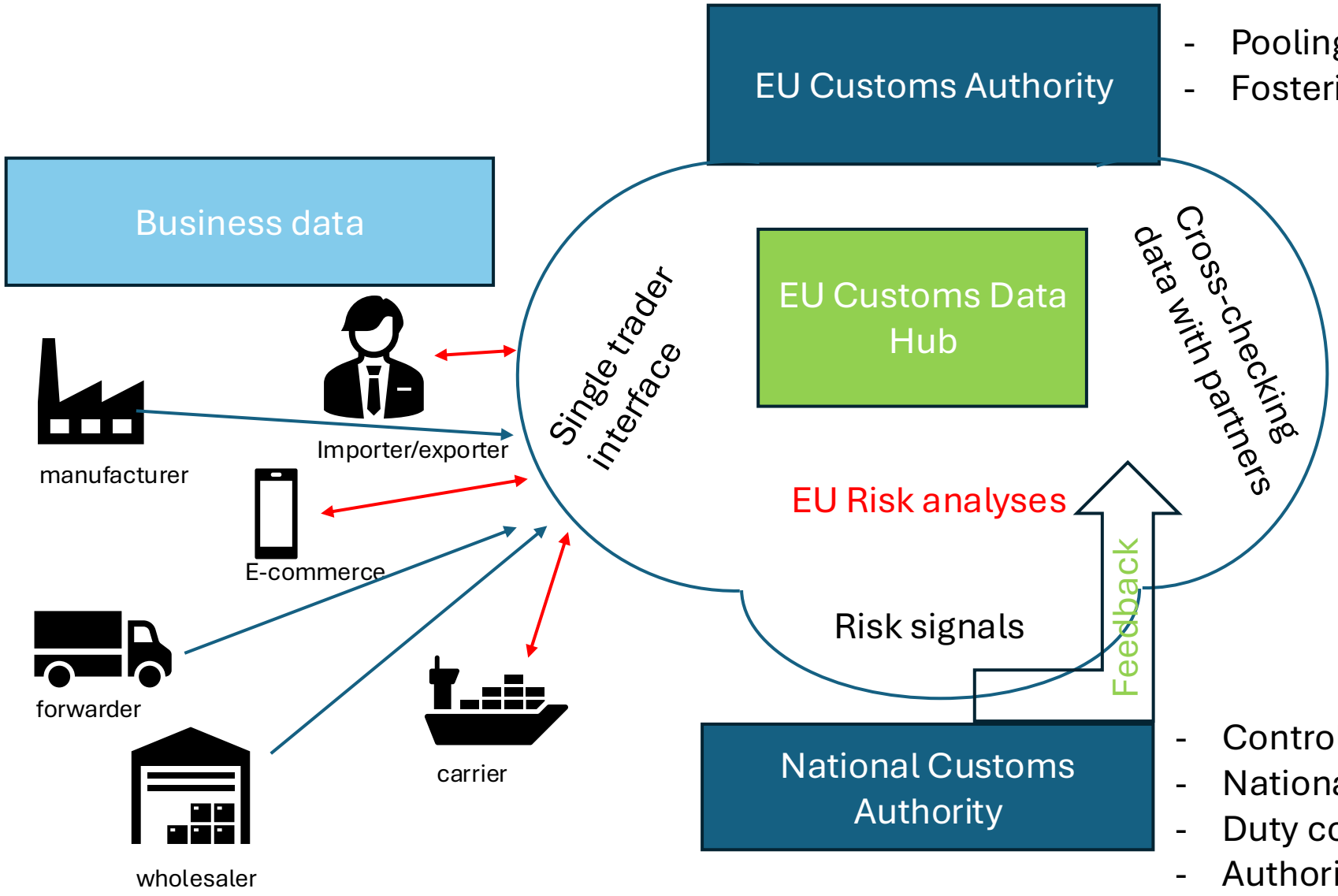
Global Trade Compliance Challenges: Enforcement, AI, and Data Governance

The EU/Benelux Perspective

EU Customs Reform (EU Customs Code ’26)

- Addressing the weaknesses of the current EU Customs Union
    1. Non-fiscal risks applicable to goods (product safety, …)
    2. Limited capacity of customs authorities to effectively handle the volume of goods imported via e-commerce transactions
    3. Limited capacity of the current IT systems architecture to digitalise customs processes in order to keep up with the pace of technological progress, and in particular data driven technologies
    4. Non-uniform implementation of the customs rules in the various EU Member States
- 3 main pillars of the Reform:
    1. **The new EU Customs Authority**: pooling expertise and coordinating risk Management, controls and enforcement
    2. **The new EU Data Hub**: a centralised digital platform for Customs data submission (replacing 27 national systems)
    3. **A new approach to e-commerce**: all e-commerce parcels become dutiable (July 2026) + handling fee (November 2026)

EU Customs Reform (EU Customs Code '26)



- Pooling expertise and knowledge
- Fostering harmonization across 27 MS

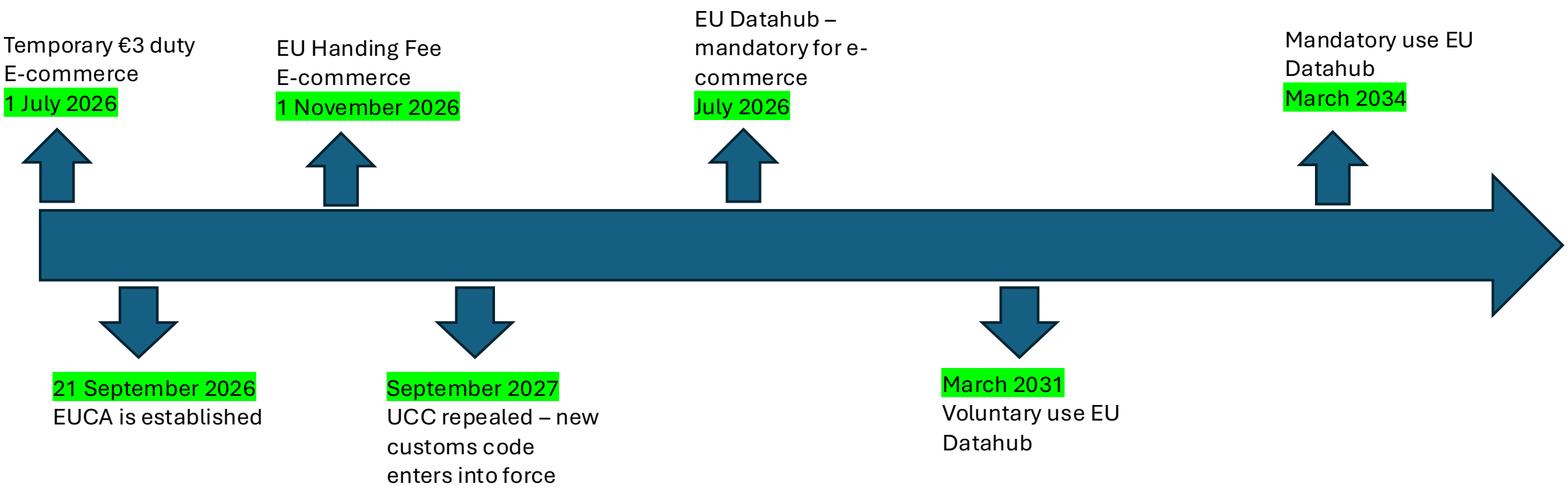
= +/- 350 EU standards to enforce at the EU border !!

- Sanitary & phytosanitary
- Prohibitions & restrictions
- Product safety
- Security
- Statistics
- ...

- Control decision
- National risk profiles
- Duty collection
- Authorisations

EU Customs Reform (EU Customs Code ’26)

Legal implementation timeline for EU Customs Reform:



EU Customs Reform (EU Customs Code ’26)

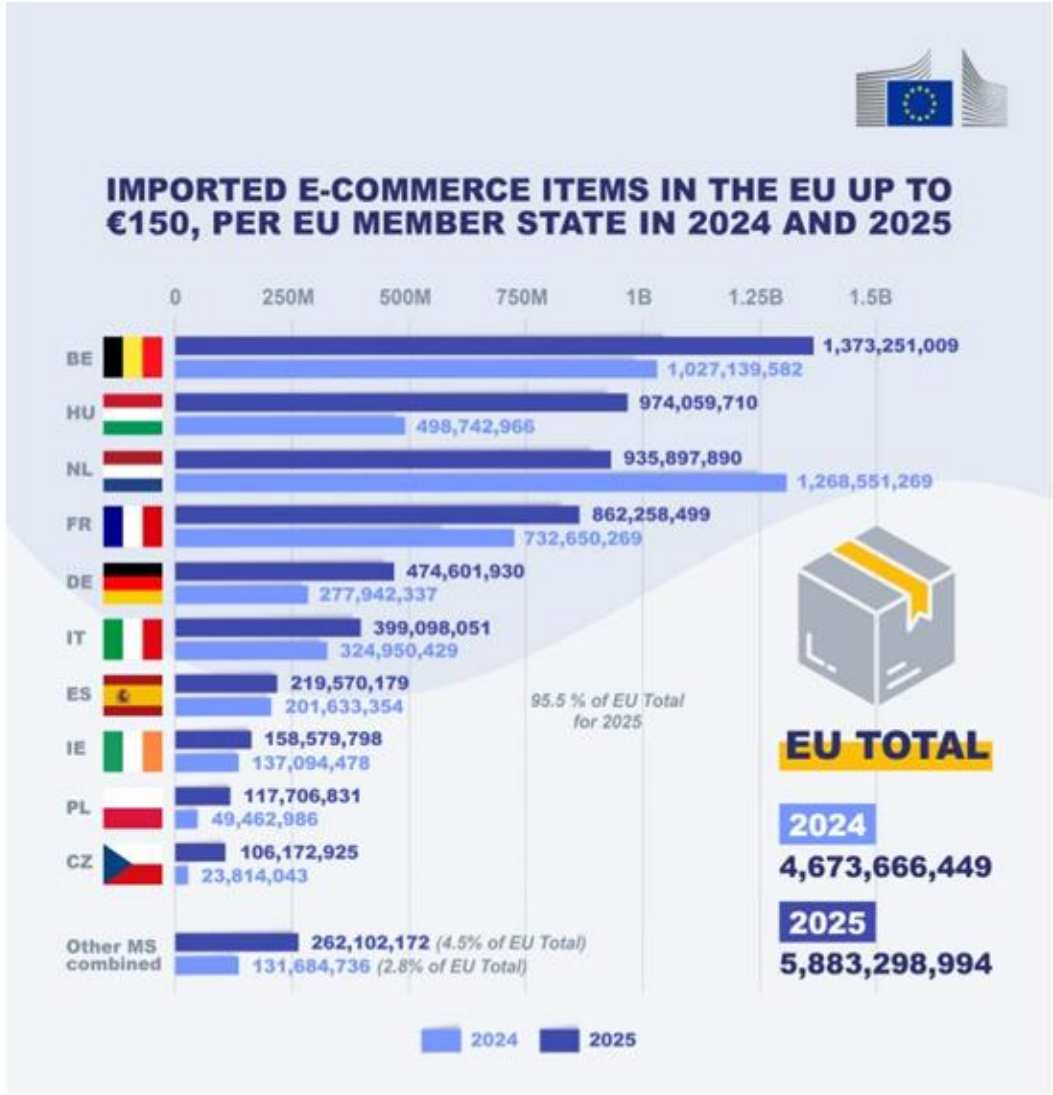
- New status: Trust & Check Trader (TCT)

  - Builds on AEO – same criteria, plus transparency requirement:
  - Near-real-time data access for Customs;
  - Benefits
    - self release of goods
    - deferred duty
    - reduced guarantees
    - customs debt incurrence in Member State of establishment

  - Cost-benefit assessment: transparency (data access) vs. (perceived) benefits

Meanwhile, in Belgium

- 2025: Almost 1,4 billion e-commerce parcels (<150 EUR) imported in the EU via Belgium (= main entry point for e-commerce in the EU – total of 5,8 billion parcels in the EU for 2025)
- These need to be managed by +/- 3000 customs officials on top of the non-EU commerce flows entering the EU via Antwerp Port, Zeebruges Port, Brussels Airport …
- Only 0,006% - 0,01% is effectively checked (30% of checked e-commerce parcels is non-compliant)
- Importance of data-quality, automation of compliance checks (AI) and risk analyses !!!



Global Trade Compliance Challenges: Enforcement, AI, and Data Governance

Korean perspective

Major Enforcement Issues in Korea

- Origin Laundering and Transshipment to Avoid US Tariffs
  - KCS announced broad crackdown in 2025
  - Priority targets are goods subject to US anti-dumping duties, reciprocal tariffs and other import restrictions
  - Increasing shift in motives for origin laundering

- Record Levels of Trade Security Violations
  - Most violations involve foreign goods being relabeled as Korean-made for export
  - Attempted unauthorized exports of strategic items is indicator of growing global conflict and technology competition
  - Need to screen export controls and sanctions

Major Enforcement Issues in Korea

- Illegal Foreign Exchange and Trade-Based Money Laundering
  - Illegal transfer and laundering of funds earned through transnational crimes such as voice phishing, illegal gambling, and drug trafficking
  - Follows a sharp rise in cases where criminal organizations based overseas, particularly in Southeast Asia, have been siphoning funds illegally obtained from domestic victims through methods like unauthorized remittances and cash smuggling.

- Export Control – Russia
  - Recent reports of fuel shipments from Korean ports to Rusisia
  - 7 tankers made 14 voyages to Russia's far east from South Korean ports
  - Three of the tankers were under UK and EU sanctions
  - Refined petroleum products are not covered by Korea's export controls on Russia, which mainly apply to industrial machinery, electronics an vehicles

Use of AI and Data to Scrutinize Trade

Area	What it does
Data foundation	Customs Data Warehouse merges clearance, audit and investigation data with National Tax Service, Bank of Korea and Ministry of Justice data
AI risk selection	Phased rollout since 2021 (imports, cargo, travelers, personal imports); express/mail AI system in full use from Jan. 2026
Techniques	Machine learning, deep learning, NLP, network analysis, image detection, similarity analysis
Models in use	Import and taxpayer risk scoring; forged-document detection (stamps/signatures); HS code prediction
Financial analytics	Network mapping of illegal FX (e.g., > KRW 200bn scheme); AI FX and trade finance monitoring
2027 budget (KRW 6.5bn AI)	AI analysis of tax + investigation data for price manipulation and FX; cross-agency import monitoring; model trained on ~430,000 past container smuggling cases

Global Trade Compliance Challenges: Enforcement, AI, and Data Governance

Mexico Customs and Trade Environment

Mexico: Priority Customs Enforcement Risks

From entry-by-entry reviews to end-to-end data validation

- USMCA origin verification: prove the rule, not only the certificate
- Customs valuation and undervaluation: reconcile invoices, payments, assists and related-party pricing
- IMMEX compliance: temporary imports, returns, virtual transactions and inventory traceability
- VAT certification: continuous compliance and accurate discharge records – VAT exposure
- Cross-checking customs, tax, accounting, logistics and e-invoicing data
- A discrepancy in one dataset may trigger a broader customs and tax audit

AI, Data Analytics and Compliance Readiness

- Authorities can use automated analytics and risk indicators to identify anomalies
- Risk alerts should not replace legal proof or due process
- Companies must be able to explain differences across systems and documents
- Maintain an auditable data trail from purchase order to import, inventory, production and export
- Test master data, origin files, valuation adjustments and IMMEX discharges proactively
- US exporters should support Mexican importers with complete and accessible records