

Intensified Enforcement: TFTF Targets Trade Violations

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Ryan Last

Ryan Last, an associate in Troutman Pepper Locke's Corporate Practice Group, was interviewed and quoted in the January 2026 *Financier Worldwide Magazine* article, "[Intensified Enforcement: TFTF Targets Trade Violations](#)".

According to Ryan Last, an associate at Troutman Pepper Locke, the creation of the TFTF is driven by a mix of political, economic and enforcement realities. "At the policy level, protecting US industry under the 'America First Trade Policy' and tariff revenue has become a central priority of the current administration, and tariff evasion undermines that effort," he asserts. "From a practical standpoint, the CBP and the DOJ have seen a surge in suspicious trade activity, including undervaluation, misclassification and transshipment patterns, that suggest duty avoidance at scale."

"There is also a recognition that fraud of this kind can drain billions from federal revenue and distort competitive markets," continues Mr. Last. "By bringing DOJ and DHS resources together, the US government seems to be aiming for faster escalation of cases from audit to civil FCA suits and, where warranted, criminal prosecution. The TFTF is a response to both political will and data, where suspicious valuation, misclassification and transshipment practices are now large enough to threaten tariff policy and revenue."

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According to Troutman Pepper Locke, the TFTF's focus will be on conduct that undermines US customs laws, including: undervaluing imported goods to reduce duties owed; (ii) falsifying country-of-origin information, including deceptive labelling or transshipment to conceal origin; (iii) misusing free trade agreement preferences (for example under the US-Mexico-Canada Agreement) without meeting eligibility requirements; (iv) improperly classifying products to secure a lower duty rate or avoid tariffs entirely; and (v) structuring transactions to sidestep tariffs, such as section 301 duties on Chinese-origin goods or section 232 tariffs on steel, aluminium, automobiles and automotive parts.

"Efforts will be powered by CBP audits, whistleblower tips and data-driven targeting," says Mr. Last. "We expect enforcement to concentrate on areas with high tariff exposure, such as undervaluation, misclassification of goods, fraudulent country of origin claims, transshipment schemes and evasion of antidumping and safeguard duties. As one might put it, the TFTF playbook uses the full toolkit – FCA suits, criminal prosecutions, seizures and forfeitures, all supported by CBP audits and whistleblower tips."

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For Mr. Last, the creation of the TFTF signals that tariff evasion is no longer a sideshow; rather it is a DOJ priority. "Importers are directly in the crosshairs of the US trade war, resulting in primary legal exposure if entries are wrong," he contends. "I expect more audits, more seizures and more FCA and criminal referrals. This means companies should act now by implementing compliance programmes or expect to pay later."

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