

Office of Trade Forced Labor Division



U.S. Customs and
Border Protection

Withhold Release Order (WRO) and Finding Modifications Guide

CBP Publication No. 5040-0525

Introduction

U.S. Customs and Border Protection (CBP) enforces forced labor trade law under Section 307 of the *Tariff Act of 1930* (19 U.S.C. § 1307), which prohibits the importation of merchandise mined, manufactured, or produced wholly or in part by forced labor, including convict labor, forced child labor, and indentured labor. “Forced labor” is defined in § 1307 as “all work or service which is exacted from any person under the menace of any penalty for its nonperformance and for which the worker does not offer work or service voluntarily.”

When information indicates reasonable suspicion that merchandise within the purview of Section 1307 is being, or is likely to be, imported into the United States, CBP may issue a Withhold Release Order (WRO). A WRO allows CBP personnel at ports of entry to detain a specific class of merchandise subject to the WRO. Once issued, a WRO remains in force until revoked or modified, in the event the importer produces proof its supply chain is free of forced labor.

CBP issues a Finding when its investigations determine, based upon probable cause, that forced labor was used in the manufacturing or production of goods entering the United States and that the merchandise is being, or is likely to be, imported into the United States. A Finding may or may not stem from a WRO. Once CBP issues a Finding, agency personnel at ports of entry are instructed to seize goods subject to the Finding. Goods seized pursuant to a Finding may ultimately be forfeited.

Entities subject to a WRO or Finding may file a petition to request a modification of the WRO or Finding with the Forced Labor Division in CBP’s Office of Trade, by submitting information demonstrating the foreign producer has remediated all forced labor conditions in their facilities and/or supply chain, thereby showing that their merchandise is no longer subject to Section 1307.

Scope

The recommendations provided in this document serve as general guidance for entities subject to a WRO or Finding and address CBP’s recommended information to include in any modification petition. Entities subject to a WRO or Finding seeking a modification should provide a detailed report and diverse sources of corroborating evidence demonstrating effective remediation. However, CBP may request additional information or evidence, or have specific questions, depending on the particular circumstances of each case.



Elements of Effective Remediation: Identify, Correct, and Prevent

Effective remediation means that a company has taken steps to identify, correct, and prevent conditions of forced labor with the active participation of workers. The sections below outline recommended steps for these three aspects of remediation.



A. Identify – CBP recommends that the entities subject to a WRO or Finding conduct a thorough review of their supply chains and issues linked to forced labor. This review should include engaging with workers and, if applicable, independent, worker-led organizations. These sources can help entities get a true understanding of working conditions and circumstances as well as assess and identify abuses, risks, and potential remedies. Entities subject to a WRO or Finding should also familiarize themselves with all 11 International Labour Organization (ILO) indicators of forced labor to ensure they can identify all aspects of forced labor in their facilities, enterprise, or supply chain.¹ These indicators are discussed in further detail in the Implementation section below. In addition, CBP recommends the interested party have an independent

audit or assessment of their workplace conducted in-person by certified social compliance auditors with experience in identifying or addressing the ILO forced labor indicators. The audit or assessment should be conducted by a company with experience in labor standards, in particular conditions of forced labor, and include unannounced inspections.

- B. Correct – After identifying the forced labor conditions, CBP recommends that the entity develop and implement a Corrective Action Plan (CAP) that provides a structured approach to address existing problems and prevent recurrence of labor law or policy violations in their operations. Workers and their representatives should play key roles in developing and implementing an entity's CAP.

¹ The 11 ILO indicators are: abuse of vulnerability; deception; restriction of movement; isolation; physical and sexual violence; intimidation and threats; retention of identity documents; withholding of wages; debt bondage; abusive working and living conditions; and excessive overtime. For more information see ILO Indicators of Forced Labour, Available at:

https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@ed_norm/@declaration/documents/publication/wcms_203832.pdf

- C. **Prevent** – CBP recommends that entities subject to a WRO or Finding take measures to address the systemic causes of forced labor in their workplace to prevent a future recurrence. Insight gleaned from the independent audit/assessment recommended in the Identify stage can aid in the development of a prevention strategy by strengthening internal controls, regularly communicating with workers and worker representatives, and providing workers a grievance mechanism that workers trust, understand, and can access. The grievance mechanism should also lead to the timely remediation of violations of labor law or the company’s code of conduct (COC).

Resources

CBP requires clear evidence demonstrating full remediation of forced labor conditions to modify a WRO or a Finding. This section provides brief guidance on the potential evidence an entity subject to a WRO could provide to demonstrate the steps taken to identify, correct, and prevent forced labor.

CBP recommends the following sources for additional guidance:

- **Comply Chain | U.S. Department of Labor**² – Comply Chain is a tool to help companies of all sizes build or improve a social compliance system to combat child and forced labor in their supply chains.
- **Responsible Sourcing Tool (RST)**³ – The 12 human rights due diligence tools in the RST toolkit are designed to help private sector companies, their suppliers, federal procurement professionals, and federal contractors identify, correct, and prevent forced labor risks and situations in their own operations and supply chains.



Implementation of Identify, Correct, Prevent

A. Identification of Problems



The ILO has established eleven indicators of forced labor to help governments, employers, and workers better identify, correct, and prevent forced labor. Workers’ input is essential to ensuring an accurate understanding of these issues, and CBP recommends that entities subject to a WRO or Finding and their auditors or assessors engage with workers, workers’ representatives, and, where they exist, independent, worker-led organizations and civil society organizations (CSOs), when assessing and identifying abuses and risks.

² U.S. Department of Labor, Bureau of International Labor Affairs, Comply Chain, available at: <https://www.dol.gov/agencies/ilab/comply-chain>

³ Responsible Sourcing Tool, Base Toolset, Prevent and Address Forced Labor in Your Company’s Supply Chains, available at: <https://www.responsiblesourcingtool.org/solution/base-toolkit/>

Entities subject to a WRO or Finding should conduct an initial comprehensive audit or assessment of their workplace that includes engagement with its workforce and elected worker representatives. CBP strongly recommends that any initial audit or assessment be conducted by social compliance auditors with experience in identifying or addressing the ILO forced labor indicators. While no single audit can serve as a definitive assessment of the labor conditions in a workplace, audits are useful tools to help companies identify forced labor risks.

CBP recommends that auditors always include worker interviews in their methodology. Interviews conducted should comprise a statistically representative sample of the workforce, with a special focus on vulnerable workers such as migrant workers, day workers, sub-contractors, or tenant farmers, as applicable. Worker and management interviews should be supplemented by in-person worksite visits, unannounced visits, document reviews, and management systems reviews. Additionally, if feasible, auditors or assessors should consult outside organizations with expertise on labor conditions in their specific sector. For guidance on questions for interviewing migrant workers, please see RST's Base Tool 10: Conducting Migrant Worker Interviews.⁴

11 Indicators of Forced Labor



Abuse of Vulnerability



Restriction of Movement



Deception



Withholding of Wages



Retention of Identity Documents



Intimidation and Threats



Physical and Sexual Violence



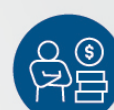
Isolation



Abusive Living and Working Conditions



Excessive Overtime



Debt Bondage

“All work or service which is extracted from any person under the menace of any penalty and for which the said person has not offered himself (or herself) voluntarily.”

- ILO Convention on Forced Labor, 1930 (No. 29)

⁴ Responsible Sourcing Tool, Base Toolset - Prevent and Address Forced Labor in Your Company's Supply Chains, Base Tool 10: Conducting Migrant Worker Interviews, available at: <https://www.responsiblesourcingtool.org/wp-content/uploads/2025/01/2024-RST-Base-Tool-10-Conducting-Migrant-Worker-Interviews-Accessible.pdf>

CBP recommends that a third-party audit or assessment include:



Root Cause Analysis: An explanation of the drivers of each of the forced labor indicators identified.



Management Systems Analysis: An assessment of management systems that affect forced labor risk (e.g., payroll, benefits, training, work hours, quotas, recruitment and grievance systems).⁵ For additional information, see the internal control section below.



Methodology: An explanation of the audit's scope and methodologies for each of the ILO indicators (e.g., number of worker interviews, language and location of interviews, documents examined, worker surveys, field visits, etc.).



Employee List: A description of the workforce, with a breakdown of the number of workers involved in each step of the production process. This data should be disaggregated by sex, geographic location, worksite, contract type (permanent, subcontracted, temporary, daily), and immigration status.



Review of supply chain purchasing practices: A review of the contracts with customers and suppliers to determine if purchasing practices, contract provisions, or pricing pressures contribute to the forced labor conditions.



Worker Interviews: An audit or assessment should include a significant number of worker interviews, particularly those workers most vulnerable, such as migrant workers, day workers, sub-contractors, or tenant farmers. Worker interviews should be conducted in the native language of the worker. Translators should not be employed by the company (this exclusion also applies to fellow workers). Interviews should be conducted in a place where workers feel comfortable speaking freely, in a confidential area out of sight and out of hearing from management. Signs of coaching or threats to prevent workers from honestly answering questions should be documented and effects mitigated.



Zero Tolerance of Retaliation: CBP recommends that management advise the entire workforce that no worker will suffer retaliation for sharing information with auditors or inspectors. This assurance should be clearly communicated to all workers in their own language. Such actions will enable worker input during the audit or assessment, as well as throughout the entire remediation process.

⁵ For a list of gaps in policies and procedures that could lead to forced labor, see Comply Chain's Key Topic: Remediating Forced Labor Violations, <https://www.dol.gov/agencies/ilab/comply-chain/steps-to-a-social-compliance-system/step-6-remediate-violations/key-topic-remediating-forced-labor-violations>

B. Correction of Problems



The identification of any of the ILO indicators of forced labor and the analysis of their root causes provides the basis for the development of a CAP.⁶ The CAP provides entities with a structured way to address existing problems and prevent recurrence of labor violations, including those related to the ILO indicators of forced labor, in their operations.

Workers and their representatives should play key roles in developing and implementing an entity's CAP. Where no worker-led organizations exist, the entity must identify and establish regular communication with worker representatives, preferably elected by other workers, and that these representatives understand that they may share concerns without fear of retaliation. Audit and assessor worker interviews are also a valuable tool that allows workers to assist companies in crafting an effective CAP. Furthermore, CBP will not prescribe corrective actions. Each CAP will be specific to the entity subject to the WRO or Finding and include the involvement of worker representatives and possibly auditors or assessors.

A CAP should include:

- Engagement with workers in the development and implementation of the CAP.⁷
- All adverse audit findings, including forced labor indicators from the WRO or Finding, and any additional indicators identified in the assessment.
- An analysis of the systemic problems and root causes linked to those indicators.
- List of workers' responsibilities in each functional area.
- A plan with specific action(s) to remedy the forced labor indicators identified, with timelines for their implementation, and responsible parties for their completion.
- A plan for how each action will be verified and confirmed, including by record review, employee interviews, establishing new mechanisms to detect forced labor in the workplace, or other means.
- Training for all management on forced labor and new policies, procedures, and expectations of management.
- An analysis of supply chain procurement practices, contracts, and pricing pressures to determine if these factors contributed to forced labor conditions. For more information, see the RST, Base Tool 8.⁸

⁶ Comply Chain, Steps Toward a Worker-Driven Social Compliance System, Step 6: Remediate Violations, Key Topic: Developing a Corrective Action Plan, available at: <https://www.dol.gov/agencies/ilab/comply-chain/steps-to-a-social-compliance-system/step-6-remediate-violations/key-topic-developing-a-corrective-action-plan>

⁷ Responsible Sourcing Tool, Base Toolset - Prevent and Address Forced Labor in Your Company's Supply Chains, Base Tool 11: Worker Engagement, available at: <https://www.responsiblesourcingtool.org/solution/base-toolkit/>

⁸ Responsible Sourcing Tool, Base Toolset - Prevent and Address Forced Labor in Your Company's Supply Chains, Base Tool 8: Sample Supplier and Subcontractor Self-Assessment, available at: <https://www.responsiblesourcingtool.org/wp-content/uploads/2025/01/2024-RST-Base-Tool-8-Sample-Supplier-and-Subcontractor-Self-Assessment-Accessible.pdf>

Redress for Workers. Workers whose rights have been violated should be consulted to determine the appropriate actions for their redress. Redress could include, but is not limited to, a mix of the following:

- Financial Compensation (e.g., back wages, recruitment fees)
- Rehabilitation (e.g., physical or mental health support)
- Non-financial compensation (e.g., annual leave, reasonable work hours)
- Improved working and living conditions
- Access to a confidential grievance mechanism (see grievance mechanism section below) and regular communication channels for workers.

C. Prevent Problems



CBP recommends the company complete activities to ensure the CAP and other company policies and practices can prevent forced labor practices from recurring. These activities include updating or creating appropriate internal controls and a COC, establishing regular communication with workers, and ensuring accessibility to a trusted and effective grievance mechanism.

Internal Controls

CBP recommends that companies revise their internal controls to address and prevent forced labor. A company's board of directors, management, and other personnel use internal controls to ensure the achievement of objectives, such as the ability to detect or deter forced labor. Robust internal controls enhance a company's ability to identify, correct, and prevent forced labor violations.

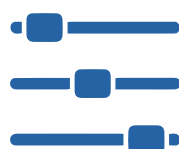
An internal control typically consists of five inter-related components:



Control Environment – Sets the tone for an organization, influencing the control consciousness of its people. Examples include tone from the top, code of conduct, policies, organizational authority, and company culture. The control environment also includes standards, processes, and structures that provide the foundation for the organization.



Risk Assessment – Assesses how well the organization sets objectives to identify and manage risks, including supply chain risk, in its suppliers and subcontractors. Examples include monthly meetings to discuss risk issues, internal audit risk assessment, and formal internal department risk assessment.



Control Activities – Policies and procedures that help ensure management directives are carried out. For example, the policies and procedures that are used to help management address the risks identified. Such policies include a range of activities as diverse as approvals, authorizations, verifications, reconciliations, reviews of operating performance, security of assets, and segregation of duties.



Information and Communication – Effective internal controls depend on high-quality information and communication. Information systems such as accounting and time and attendance reporting systems should accurately reflect financial data and employees’ work hours and attendance. Information systems produce reports containing operational, financial, and compliance-related information such as employee interviews, employee surveys, grievance resolution calls, and reports on the grievance resolution process. Additionally, critical information regarding internal control responsibilities and how to operate them needs to be communicated in a form and time frame that enable people to carry out their responsibilities such as emails, formal policy manuals, or town halls.



Monitoring – Organizations should continuously be evaluating the performance of the internal controls and fix them if they are found to be ineffective. Internal control deficiencies should be reported up the responsibility chain, with serious matters reported to top management. Examples include monthly reviews of performance reports, internal audit functions, external audit functions, and third-party grievance mechanisms.

Examples of internal controls include, but are not limited to:

- COC, organizational authority, policies, employment contracts, procedures, and employee handbooks;
- Education/training;
- Internal risk assessments and assessments of supply chain risks;
- Specific zero-fee recruitment policies, payment policies, and recruitment or staffing agency requirements;
- Wi-Fi access policies, and contract reform and reissuance for third-party contractors (recruitment, staffing, sub-contractors);
- Automated time and attendance reporting systems;
- Worker benefits (e.g., annual leave, social security) and automated accounting systems for compensation and management of overtime hours;
- Internal or external audits of internal control systems, and
- Monthly reviews of performance reports of internal control systems.

A company should consider reviewing and updating all internal controls to help establish mechanisms to identify, correct, and prevent forced labor.

Code of Conduct

Management should consider enlisting input from workers in the development of a new or updated COC to address forced labor conditions. The COC may include reforms to company policies, procedures, and practices. An effective COC should support the ILO fundamental rights and note management commitments to uphold these rights in policy and practice. To ensure the COC has a significant impact, interested parties can provide regular training for suppliers, managers, and

workers on COC implementation and enforcement. See Comply Chain for more information about developing COCs.⁹

Regular Communication with Workers to Sustain Progress

Effective communication with all stakeholders is an important aspect of a successful remediation program. Regular communication with elected worker representatives and workers is critical to ensure workers know their rights, are informed of updated policies, and understand the purpose and utilization of the grievance mechanisms. This will help prevent any of the causes of forced labor from resurfacing. For key aspects and examples of effective communication, please see the Comply Chain¹⁰ and RST.¹¹

Effective Grievance Mechanisms

The ILO defines a grievance as the belief of one or more workers that their employer has not respected their rights as established in labor law, the provisions of an applicable collective agreement or individual contract of employment, and/or the custom or practice of the workplace, industry, or occupation.¹² Note that a grievance can be raised by a third party, including a community member, governmental organization, or non-governmental organization (NGO) or CSO.

An effective grievance mechanism is a transparent system trusted by workers, often facilitated by an independent third party, that provides timely resolution of violations or conflicts. It may provide institutionalized processes for how a company will handle grievances and the responsibilities of each party throughout the process. The goal of a functional grievance mechanism is not to receive zero grievances—rather, it is to reliably provide workers with safe access to report violations or conflicts and receive timely and effective resolutions.

Below is an illustrative list of steps that can help ensure an effective grievance mechanism:

- Engage workers in the design, development, implementation, and monitoring of the grievance mechanism to assure its effectiveness and accessibility.
- Train workers on the purpose, process, and how to use the grievance mechanisms.
- Provide access in appropriate languages for workers and ensure illiterate workers are advised verbally. Training should be in a language understood by workers.
- Make the process accessible to workers so there is no cost or coverage limitations.

⁹ Comply Chain, Steps Toward a Worker-Driven Social Compliance System, Step 3: Develop a Code of Conduct, Key Topic: What Makes a More Effective Code of Conduct? <https://www.dol.gov/agencies/ilab/comply-chain/steps-to-a-social-compliance-system/step-3-develop-a-code-of-conduct/key-topic-what-makes-a-good-code-of-conduct>

¹⁰ Comply Chain, Steps Toward a Worker-Driven Social Compliance System, Step 4: Communicate and Train Across a Supply Chain, available at: <https://www.dol.gov/agencies/ilab/comply-chain/steps-to-a-social-compliance-system/step-4-communicate-and-train-across-a-supply-chain>

¹¹ Responsible Sourcing Tool, Base Toolset - Prevent and Address Forced Labor in Your Company's Supply Chains, Base Tool 11: Worker Engagement, available at: <https://www.responsiblesourcingtool.org/wp-content/uploads/2025/01/2024-RST-Base-Tool-11-Worker-Engagement-Accessible.pdf>

¹² International Labor Organization's "Grievance Handling, Factsheet No. 5" https://www.ilo.org/sites/default/files/wcmsp5/groups/public/@ed_protect/@protrav/@travail/documents/publication/wcms_622209.pdf

- Support worker-to-worker education on labor rights and how to access the grievance mechanism.
- Ensure confidentiality of information received through the mechanism.
- Implement a zero-tolerance retaliation policy so workers can be assured that no actions will be taken against those who use the mechanism. It is critical that all workers, especially those without the protection of a worker-led organization or collective bargaining agreement, have protections so they may safely report violations and serious concerns to management.
- Provide timely resolution of violations to the COC, local or national laws, and regulations raised through the grievance mechanism.
- Share results with workers, whenever possible, without violating confidentiality.
- **Use a third-party to build trust**, such as an independent entity, with support from worker organizations, to develop and operate the grievance mechanism independently of buyers and suppliers.

For more information on the establishment of an effective grievance mechanism, see “Comply Chain’s Key Topic: What is a Grievance?”¹³ and page four of RST’s worker engagement module.¹⁴

Examples of Recommended Evidence

CBP requires clear evidence that demonstrates full remediation of forced labor conditions to modify a WRO. As noted throughout, to get a true understanding of the working conditions and circumstances creating forced labor conditions within the company, CBP recommends that entities subject to a WRO or Finding and their auditors or assessors provide evidence of their engagement with workers, workers’ representatives, and where they exist, independent, worker-led organizations. Evidence of such engagement helps CBP see how workers have been part of the remediation process.

Examples of the types of evidence that may be included in a modification petition are listed below. This list is not intended as a required or exhaustive list but provides illustrative examples of information that may prove useful for CBP in its assessment of the modification petition:

- Documented worker interviews, which could include transcripts or interview summaries.
- Worker questionnaire and survey results.
- Worker management meeting minutes with participant list and agenda.
- Collective bargaining agreement, with benefits for workers that are above the minimum legal requirements.
- Evidence of election of worker representatives.

¹³ Comply Chain, Steps Toward a Worker-Driven Social Compliance System, Step 5: Monitor Compliance, Key Topic: What is a Grievance?, available at: <https://www.dol.gov/agencies/ilab/comply-chain/steps-to-a-social-compliance-system/step-5-monitor-compliance/key-topic-what-is-a-grievance>

¹⁴ Responsible Sourcing Tool, Base Toolset - Prevent and Address Forced Labor in Your Company’s Supply Chains, Base Tool 10: Conducting Migrant Worker Interviews, available at: <https://www.responsiblesourcingtool.org/wp-content/uploads/2025/01/2024-RST-Base-Tool-10-Conducting-Migrant-Worker-Interviews-Accessible.pdf>

- Percentage of workers in worker-led organizations and covered by enforceable collective bargaining agreements.
- Evidence of engagement with civil society organizations that engage with workers.
- Notification of non-retaliation policy.
- Recruitment procurement contracts.
- Employee handbook.
- Updated worker contracts, handbooks, standards, practices, and procedures.
- Updated time and attendance systems.
- Actual employee offer letters, contracts, timecards, and paystubs.
- Detailed description of foreign entities' social compliance system.
- COC with relevant updates and related policies.
- Human Resources manual and evidence of any actions taken demonstrating enforcement of updated policies.
- Map of suppliers, migrant labor recruiters, and subcontractors.
- Contracts implementing policies and COC with suppliers, migrant labor recruiters, and subcontractors.
- Evidence of worker and management training (curriculum/agenda, materials, dates, participant list, photos) on grievance mechanism and updated policies and procedures.
- Photos/screen shots of items such as posters or other communication with workers regarding no-retaliation policy, grievance mechanism, updated policies and procedures, residential quarters (if applicable), and trainings.
- Description of grievance mechanism.
- Grievance logs and records (e.g., number of grievances, topics, resolution).
- A list of all current and former workers (in Excel electronic spreadsheet format) eligible for repayment for all ILO forced labor indicators.
- A detailed narrative and documentation that explains the methodology, source documents, and period of review (no less than two years before the WRO or Finding's effective date) used to complete the list of all current and former employees eligible for repayment related to ILO forced labor indicators.
- Notification letters to eligible workers.
- Payment system records from the company's accounting system (i.e., screenshots of Systems, Applications, and Products in Data Processing (SAP) pods, along with financial statements, etc.).
- A third-party financial auditor verification of the source and methodologies used to determine the completeness of the universe of eligible employees and amounts owed.
- Initial and Verification Audit reports and supporting documents.
- Photos of safety improvements, occupational safety and health reports, worker management safety committee meeting minutes and membership lists.
- Photos of residences or living quarters.
- Policies ensuring unrestricted access to Wi-Fi in residences or aboard vessels and demonstration of their use.

In addition, CBP recommends that entities subject to a WRO or Finding conduct not only an audit or assessment to initially assess forced labor, but also a secondary or verification audit to verify any actions taken under CAP implementation and any issues related to the ILO forced labor indicators. These audits should be conducted by social compliance auditors with experience in identifying forced labor and assessing the ILO indicators.

Modifications Steps and Procedures

The entity requesting a modification should email the modification petition and all subsequent documents (e.g., supplemental questionnaire responses, extension requests, and other correspondence) to forcedlabor@cbp.dhs.gov.

Once CBP receives the company's petition, it may send follow-up questions or requests for additional information. Please note that the length of time needed for reviewing a petition will depend on a variety of factors. However, to assist with a quicker review process, CBP recommends the company provide an organized flow of information, including, but not limited to, the following:

- Provide **original and translated versions** of all pertinent portions of non-English language supporting source documents in Portable Document Format (PDF).
- Avoid providing unnecessary or duplicative data or documents (i.e., data dumps).
- Clearly label email submissions, particularly multiple emails containing multiple documents, with the subject line in the recommended format:
 - **Example: “MM-DD-YYYY Email from Company Name - Country - Product Part # of #”**
- Please label all electronic files that are emailed. The petitioner should save each file beginning with the date appended to the file name.
 - Append the date of the document to the beginning of the file name in the following format:
 - **Example: “MM-DD-YYYY Letter from XZY Corporation - (Commodity) – Part # of #”**
- Provide a dated cover letter and attach copies of any policies, actions, and guidance as corroborating evidence for verification of the implementation of corrective actions.
 - Provide an **Exhibit List** that lists and enumerates all the exhibits accompanying the cover letter.
 - Make scanned image-only pages in PDF submission searchable (i.e., Optical Character Recognition).
 - Provide a **separate cover sheet** for each exhibit that includes both the exhibit number and its title.
 - **Example: “Exhibit 1: Revised Company Policy”**