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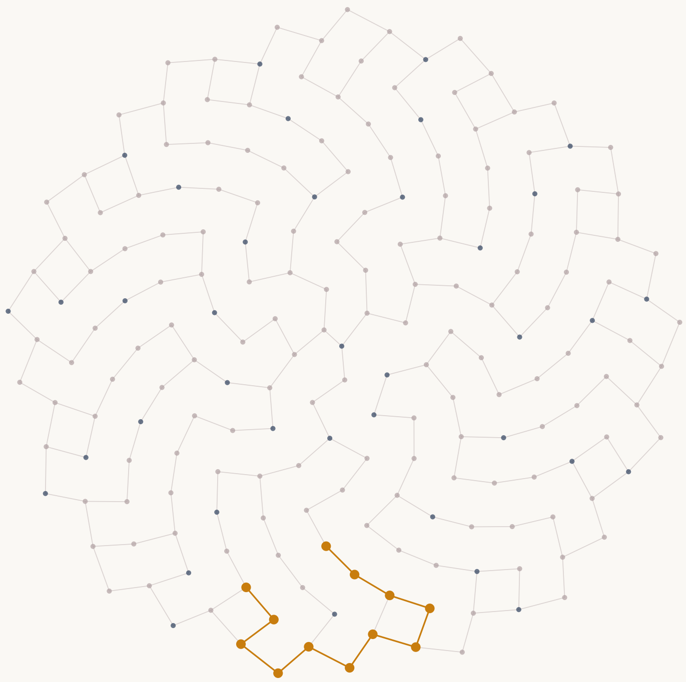

Iran Sanctions and Tariffs Just Made Supply Chain Mapping a CFO Conversation.

Compliance is moving from a cost center to a financial lever.

A regulatory affairs perspective for finance, compliance, and supply chain leaders navigating the spring 2026 tariff and Iran-sanctions pivot.

By Emily Alexander . Published May 7, 2026 . sayari.com

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By Emily Alexander · May 7, 2026

Amidst all the sanctions and tariffs news this spring, supply chain mapping quietly shifted from a compliance workflow to a corporate financial lever.

Once mainly followed by compliance and supply chain professionals, sanctions and tariffs are now the topics of the hour. In February, the U.S. Supreme Court ruled in *Learning Resources, Inc. v. Trump* that the International Emergency Economic Powers Act, which the Administration used as legal basis for its tariff regime, does not authorize the President to impose tariffs. That invalidated the tariffs that the Administration had imposed on broad swaths of U.S. inbound trade. The Administration quickly pivoted to Section 122 of the Trade Act of 1974, a narrower and time-limited authority that allows a temporary import surcharge of up to 15% for 150 days.

Tariff volatility and the Iran conflict are reshaping financial and operational risk for companies

On May 7th, the Court of International Trade issued a further blow to the Administration's tariff program, ruling that the 10% global tariffs they implemented under Section 122 are also invalid. The Administration is expected to appeal the decision and keep pursuing long-term options.

On April 20th, U.S. Customs and Border Protection (CBP) launched Phase 1 of its refund portal for companies due refunds from the invalidated tariffs. Phase 1 is narrow — unliquidated entries and entries within the 90-day voluntary reliquidation window. Total estimated exposure is around $166 billion across roughly 330,000 importers; however, most of the recoverable amount sits outside Phase 1 for now.

Also in April, the Office of Foreign Assets Control (OFAC) issued three sets of Iran-related designations in a single week, plus a new Iran-related general license. On April 28th, OFAC also flagged some Chinese companies buying Iranian crude oil as a sanctions risk. The volume itself isn’t unusual. What makes it significant is that sanctions activity is picking up while the underlying tariff baseline is being rebuilt.

The interaction of these regulatory developments is increasing financial and operational uncertainty for companies: sanctions designations are accelerating, the tariff baseline is (still) in flux, and the refund impact is difficult to predict.

Compliance leaders have the opportunity to use compliance workflows as a P&L driver

Traditionally, compliance workflows like supply chain due diligence existed primarily to avoid penalties and reputational risk. Now, compliance leaders have the opportunity to unify compliance workflows with financial visibility. Supply chain due diligence done the right way can identify cost savings and more accurately forecast the financial impact of regulatory changes.

Compliance leaders can use compliance workflows to add financial value in a few key ways:

- **Compliance, procurement, and finance teams should work off the same information.** Supply chain visibility is now a key driver of tariff avoidance and meaningful cost savings. These teams need real-time updates and shared mapping to replace siloed workflows. Gaining deep visibility into your broader supply chain can surface tariff exposure you didn’t know you had. Look at opportunities to shift suppliers for cost savings and present a plan to your CFO.
- **Refresh beneficial ownership work more often.** When OFAC adds names in batches, ownership trees you cleared six months ago can surface new blocked owners. Every new blocked owner can mean costly operational shifts for your company. Increasing screening cadence prevents unplanned exposure and identifies potential operating cost impacts earlier.
- **The tariff refund question is a recovery opportunity.** Total exposure across importers is estimated around $166 billion. Depending on your company’s exposure, your recovery could be significant. CBP opened Phase 1 of its refund portal on April 20th for unliquidated entries and entries within the 90-day voluntary reliquidation window, with refunds typically issued in 60 to 90 days. Inventory the rest of your paid entries now for Phase 2, and surface the recoverable number to your CFO early to drive valuable insight for financial forecasts.

- **Your future tariff model needs optionality.** Whatever replaces the Administration's tariff regime will arrive with limited notice, so financially plan for at least four outcomes: full Section 122 invalidation, Section 122 expiry, congressional reauthorization, and a new statutory authority. Model how your supply chain would adapt and be impacted under each scenario to provide your CFO a financial forecast.

The takeaway

Deep visibility into your supply chain is now a competitive advantage that drives corporate cost efficiency and financial predictability amidst regulatory change. Compliance is moving from a cost center to a financial lever.

Please visit sayari.com to learn more.

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