

***Turning Trade Disruption into Recovery:***  
**A Briefing on IEEPA Tariff Refund Opportunities**



**March 11, 2026**

## *Presenters*



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# *Agenda*

- Overview of the Issue and Landscape
- Step One: Immediate Entry Audit & Categorization
- Governing Refund Framework
  - What the U.S. Supreme Court and Court of International Trade have Said and Not Said
  - What Non-importers of Record Should Do
- Strategy by Entry Status
- Recommended Tactical Roadmap (Action Plan)

## *Overview of the Issue and Landscape*

- Reciprocal tariffs implemented by the Trump administration in April 2025 were initially based on the International Emergency Economic Powers Act (IEEPA) to address trade deficits. However, the U.S. Supreme Court ruled on February 20, 2026, that IEEPA does not authorize the President to impose tariffs, rendering these specific reciprocal and "fentanyl" tariffs invalid and ending their collection.
  - **Context:** In April 2025, President Trump invoked IEEPA to create a "reciprocal tariff" regime (Executive Order 14257) aiming to match U.S. import duties with those of trading partners
  - **Legal Challenge:** The Supreme Court determined in a 6-3 decision that the authority granted under IEEPA to regulate commerce does not include the power to impose tariffs
  - **Outcome:** As of February 20, 2026, IEEPA-based tariffs were terminated, and the administration shifted to using Section 122 of the Trade Act of 1974 to impose new, temporary 10-15% import surcharges
  - **Impact:** The ruling allows for potential refunds for tariffs collected under IEEPA between February 2025 and February 2026, although new temporary 15% tariffs are looming

# ***Step One: Immediate Entry Audit & Categorization***

Before any legal move, conduct a forensic entry segmentation exercise:

## **A. Segment by Status**

For each entry:

1. Entry number
2. Date of entry
3. Port of entry
4. Date of liquidation (if liquidated)
5. Amount of IEEPA tariff paid
6. Whether protest period is still open
7. Whether any suspension of liquidation applies

## **B. Triage into Three Buckets**

1. Unliquidated entries
2. Liquidated entries – protest window open
3. Liquidated entries – protest window closed

Available refund avenues generally differ based on status

# Governing Refund Framework

Tariff refunds are controlled by the Customs protest and judicial review structure under:

- 19 U.S.C. § 1514 (protests)
- 19 U.S.C. § 1515 (denial of protests)
- 28 U.S.C. § 1581 (CIT jurisdiction)
- 28 U.S.C. § 2636 (time limits)

The forum of record for recovery litigation is the United States Court of International Trade

## 1. U.S. Supreme Court Decision Invalidating IEEPA Tariffs

- *Learning Resources, Inc. v. Trump*, Nos. 24-1287, 25-250, 2026 U.S. LEXIS 714 (Feb. 20, 2026)

## Consolidated Companion Case

- *Trump v. V.O.S. Selections, Inc.*, 223 L.Ed.2d 175 (U.S. 2025)

## 2. Court of International Trade Order Requiring Refunds and Proposal of CBP for Refund Process

- *ATMUS FILTRATION, INC., Plaintiff, v. UNITED STATES, Defendant.*, No. 26-01259, 2026 WL 616128 (Ct. Int'l Trade Mar. 4, 2026)

Non-Importers of Record should instantly check all supply contracts to determine if relief is contractually available or if obligations have been triggered

## *Strategy by Entry Status*

- Unliquidated entries – within 300 days of entry and more than two weeks from liquidation
- Unliquidated entries – more than 300 days past entry or within two weeks of liquidation
- Liquidated entries – within 180-day Section 1514 protest window
- Liquidated entries – outside of the Section 1514 protest window

**NOTE:** These are time-sensitive matters, and it likely does not make sense to wait to see if U.S. Customs and Border Protection (CBP) will heed the U.S. Court of International Trade's (CIT) recent order or create a more streamlined process. Whether you pursue Post-Summary Correction (PSC), Protest, Suspension, Reliquidation, or Litigation with the CIT – or more likely some combination of these – will vary depending on your import profile, dollar amounts, and general preferences.

# *Recommended Tactical Roadmap (Action Plan)*

## **Step One: Audit**

- Extract entry data from Automated Commercial Environment (ACE)
- Categorize by liquidation and protest windows
- Quantify exposure and recovery potential

## **Step Two: Preservation and Pursuit**

- Take appropriate action for each entry based on status

## **Step Three: Litigation Positioning**

- Ready for CIT litigation for any entries not eligible for correction, suspension, protest, etc. with CBP

## **Step Four: Escalation**

- File CIT suits on denied protests or to force CBP to act
- Consider consolidated action for efficiency

## **Disclaimer**

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## *Questions?*



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