

Alert | International Trade



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Court of International Trade Orders IEEPA Tariffs to Be Refunded

Go-To Guide

- In CIT order, importers are entitled to refunds of IEEPA duties.
- Refunds are to be issued for IEEPA duties paid on unliquidated and liquidated entries.
- The timing of issuance of refunds is still unknown.

On March 4, 2026, the Court of International Trade (CIT) **ordered** U.S. Customs and Border Protection (CBP) to refund duties paid pursuant to the International Emergency Economic Powers Act (IEEPA). It is possible that the Department of Justice (DOJ) will issue a motion for a stay pending appeal of the decision.

Pursuant to the order, CBP is to liquidate all unliquidated entries “without regard to IEEPA duties.” The CIT further ordered that CBP reliquidate any entries for which liquidation is not final “without regard for IEEPA duties.” In essence “without regard to” means that CBP must refund IEEPA duties paid to date. Note, however, the order references “unliquidated” and entries that have been liquidated, but “not final.”

The CIT order clearly states that importers are entitled to IEEPA refunds whether or not they have filed an action in the CIT. Refunds will be issued to the importer of record.

In accordance with [19 USC 1504 and 1505](#), duties are paid at entry; shipments are then liquidated within one year from date of entry. Pursuant to [19 USC 1514](#), importers have 180 days after date of liquidation to file a protest contesting duty payments. After the protest window closes, an entry is considered “final.” The order is silent on entries that have been finalized and are outside the 180-day protest window; those entries may or may not be eligible for refunds. While entries outside the protest period should be outliers, as most entries subject to IEEPA duties are either unliquidated or liquidated but still in the protest period, those importers may consider filing an action in the CIT to protect their rights to potential refunds. During the appeal process, importers may wish to monitor liquidation dates and file protests prior to the protest window closing.

Due to the expected ongoing litigation, it is unclear when refunds will be issued to importers. Several pieces of legislation have been introduced in Congress, including the Tariff Refund Act of 2026, which would set a deadline of 180 days for the Administration to process tariff refunds. However, such legislation is unlikely to be considered by Congress in the near-term.

Certain issues surrounding the impending refunds remain, including corporate and litigation considerations:

- Whether or not importers passed on the costs of tariffs to consumers, they may face consumer litigation asserting that refunds of the IEEPA tariffs are a windfall for importers at the expense of consumers. While these potential claims — in the form of state law unjust enrichment, deceptive practices, or price gouging claims — may not succeed in court, importers may wish to consider strategies for mitigating the risk of consumer litigation.
- Parties negotiating purchase agreements in the mergers and acquisitions context may expressly address which party is entitled to any refunds of tariffs attributable to pre-closing periods (including any other possible refunds that may arise from new tariffs imposed based on other statutory authority, to the extent such tariffs are subsequently ruled invalid).

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