

Alert | International Trade



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Customs Proposes Process to Issue IEEPA Tariff Refunds Following CIT Decision

On March 6, 2026, the U.S. Court of International Trade suspended its order directing Customs and Border Protection (CBP) to issue refunds for duties paid on “unliquidated and liquidated” entries pursuant to the International Emergency Economic Powers Act (IEEPA). The suspension comes in response to the declaration filed earlier in the day by CBP’s Executive Director of Trade Programs Directorate, Brandon Lord, stating that CBP is developing a new functionality in its entry portal to “streamline and consolidate refunds and interest payments.” According to the declaration, the agency is working to have this ready for use in 45 days.

As outlined in the declaration, CBP is proposing that the refund process would involve the following steps:

- An importer files a declaration in CBP’s Automated Commercial Environment (ACE) that lists the entries on which IEEPA duties were paid.
- CBP validates each entry and calculates IEEPA tariffs paid including interest.
- ACE automatically finalizes or liquidates or re-liquidates the entries.
- CBP certifies and then the Department of the Treasury issues electronic refunds of the aggregate total of IEEPA tariffs paid by each importer, instead of paying the refunds on each entry summary. The refunds issued to importers will include interest.

The declaration also highlights the magnitude of IEEPA entries: as of March 4, 2026, “over 333,000 importers have made a total of over 53 million entries in which they have deposited or paid duties” resulting in duty payments of approximately \$166 billion.

The refund process is further complicated by the new requirement that, starting Feb. 6, 2026, CBP must issue all refunds electronically. The declaration notes that many importers have not taken the necessary steps to receive refunds electronically, meaning that refunds could potentially be rejected until importers complete the required process.

Key Takeaways

The declaration is silent on entries that are liquidated and outside the protest period. (See [GT Alert](#)). It further remains to be seen whether CBP will have this process ready within 45 days, as it projects in the declaration. Importers should monitor liquidation dates and may wish to file protests with CBP prior to the protest window closing.

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