

# Court of International Trade Clarifies Broad IEEPA Tariff Refund Eligibility

Brooke M. Ringel, Carrie L. Owens

March 30, 2026

On March 27, 2026, the Court of International Trade (CIT) issued an additional amendment to an earlier order directing the refund of all the IEEPA tariffs previously paid on imports when those duties were in effect, prior to the Supreme Court finding those duties unconstitutional in February. This amended order clarifies one of the few outstanding questions about the scope of refund relief by expanding that scope and **expressly authorizing CBP to reliquidate and refund IEEPA tariffs for even those entries beyond final liquidation** (*i.e.*, those entries that had liquidated more than 180 days earlier and no longer subject to protest).

As we previously wrote [here](#), on March 4, 2026, the CIT ordered U.S. Customs and Border Protection (CBP) to liquidate or reliquidate all entries on which IEEPA tariffs have been paid without regard to such duties. *See Atmus Filtration, Inc. v. United States*, Ct. No. 26-1259. By directing CBP to process most import transactions with the removal of IEEPA tariffs – thereby requiring refunds of those payments – the CIT effectively relieved U.S. importers of the need to file individual lawsuits to obtain relief in accordance with the Supreme Court’s February 20, 2026, decision. That earlier order (and its subsequent amendments), however, was limited to entries that had not liquidated, or “liquidated entries for which liquidation is not final.” That left open the question of how entries reaching final liquidation (*i.e.*, liquidation date plus 180 days) would be treated.

Because liquidation can occur as late as 314 days after the date of entry, most imports on which IEEPA duties had been collected had not reached final liquidation at the time of the CIT’s March 4 order. Importers soon realized, however, that they faced a somewhat meaningful – and growing – number of import transactions that had, in fact, already reached final liquidation or were fast approaching that date. For that reason, we had advised that, as IEEPA entries liquidated, importers file protests during the 180-day protest period to preserve the right to obtain refunds. While the protest itself would not be the vehicle to receive the refund from CBP, it would effectively toll the final liquidation date such that the import transaction(s) would maintain refund eligibility per the CIT’s March 4 order.

**The CIT’s March 27 order makes clear CBP is directed to reliquidate and refund even entries reaching final liquidation.** This removes an important administrative hurdle for importers to obtain refunds. It not only prevents the loss of refunds otherwise due simply because an importer was unable to or inadvertently failed to file protests on liquidated IEEPA entries, but it also clarifies that importers will not have to file individual lawsuits to take other action to claw back duties paid on those entries that had reached final liquidation.

**Should importers still file protests on IEEPA entries after they liquidate?** This is likely to be

as much of a practical question as a legal one. The U.S. Government has until May 4, 2026, to appeal the CIT's original order directing CBP to issue refunds to all importers. The court's most recent amendment to also order refunds on entries that have reached final liquidation could also be challenged. Thus, continuing to file protests on liquidated entries, notwithstanding the March 27 order, is likely prudent until there is more certainty regarding the effect of the court's order. On balance, filing protests typically presents a relatively simple administrative process with CBP that could help maximize the universe of entries for which the U.S. Government has already stipulated the court can order reliquidation and refunds. This is a highly fact-specific analysis, and individual importers should consider the specific circumstances of their IEEPA imports.

**What comes next?** CBP has been, since the CIT's initial order, developing functionality within the Automated Customs Environment (ACE) called the Consolidated Administration and Processing of Entries (CAPE), which CBP has estimated will take approximately 45 days to complete. CAPE will have four components for the purpose of processing refunds: (1) a claim portal for importers to submit a claim for their entries eligible for IEEPA tariff refunds; (2) mass processing, through which ACE will validate the filed claims; (3) review and liquidation/reliquidation, where CBP will certify and process the validated entries; and (4) refund issuance.

According to a March 19, 2026, CBP status report filed with the court (status reports have been filed at least weekly), CAPE development is 63-80 percent complete depending on the component. CBP must file its next progress reported with the court by Tuesday, March 31, 2026. The court will hold a closed-door status conference with all the parties on the same day (which have also regularly occurred since early March). Overall, that CBP continues to make progress on developing the CAPE system is generally perceived as a signal that refunds will be available through an administrative process rather than litigation.

Just this last week, a group of Democratic Senators sent a letter to CBP urging the agency to automatically process IEEPA tariff refunds rather than requiring importers to "opt in" by filing claims through CAPE. Importers, however, should expect to have to take some administrative action to claim refunds (even if protests on liquidated entries are no longer required), and should also ensure they have enrolled a bank account with CBP for ACH refunds – a new and unrelated requirement as of February 6, 2026.

**Is everyone definitely getting all refunds due?** Not necessarily. There is a universe of IEEPA tariff payments that is not covered by the CIT's order – duties paid when President Trump suspended *de minimis* treatment (thereby requiring duty payment on merchandise valued at \$800 or less) for certain imports as part of various executive orders issued under IEEPA. *De minimis* treatment was first suspended for Chinese-origin (including Hong Kong) goods entering on February 4, 2025, then between May 2, 2025, and February 23, 2026. *De minimis* treatment was also suspended for all goods, regardless of origin, from August 29, 2025, through February 23, 2026. (President Trump subsequently suspended *de minimis* treatment for all imports under different authority, effective February 24, 2026. The One Big Beautiful Bill Act permanently repealed the statutory basis for the *de minimis* exemption, effective July 1, 2027.)

The CIT's March 27 order expressly carves out the IEEPA tariffs paid due to the *de minimis* suspension actions: "For the avoidance of doubt, nothing in this order addresses issues concerning duty free *de minimis* treatment under 19 U.S.C. § 1321 that are otherwise before this Court," referring to separate litigation on the President's *de minimis* suspension actions. Thus, the refunds ordered by the CIT do *not* currently include those IEEPA tariffs paid specifically as a result of the removal of *de minimis* treatment for certain imports.

We will continue to monitor these critical developments, including details regarding how importers may begin filing refund claims presuming CBP's CAPE system is stood up.