

Court of International Trade Orders IEEPA Refunds

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On March 4, Judge Eaton of the Court of International Trade ordered U.S. Customs and Border Protection ("CBP") to **refund International Emergency Economic Powers Act ("IEEPA") duties to all importers of record.** The Order can be found [here](#).

Specifically, CBP must:

1. Liquidate (i.e., finalize) all entries that have not liquidated without IEEPA duties (i.e., with the IEEPA duties subtracted), and
2. Reliquidate (i.e., reopen for purposes of refunds) all liquidated entries that are not final (i.e., liquidation plus 180 days) without IEEPA duties.

This applies to **all importers**. Importers do not need to file individual lawsuits.

The Court's Order states: "***ORDERED*** that, with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties."

CBP will have to implement this Order through a process. Until that time, if an importer has **liquidated** entries that are approaching the 180-day deadline to file a protest and CBP has not issued further instructions, we recommend filing a protest to preserve rights to obtain refunds. We are happy to advise on an individual basis.

Please stay tuned as we learn more.