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IEEPA Tariffs – Action May Be Required to Preserve Refund Rights Valuation

The U.S. Supreme Court issued a landmark decision On February 20, 2026, by striking down the tariffs imposed under the International Emergency Economic Powers Act (IEEPA). The case will now be handed over to the CIT for guidance as to how the refund process will work.

On December 15, the CIT declined to issue an injunction that would halt the liquidation of entries involved in IEEPA refund cases. However, the court confirmed that it retains the authority to order reliquidation and refunds even after liquidation occurs if the Supreme Court ultimately invalidates the tariffs. Importantly, the U.S. government has acknowledged this authority and cannot later reverse its position.

This ruling makes timing critical. Importers may need to take proactive legal steps now to preserve their rights to potential refunds. In particular, filings under the CIT's residual jurisdiction may be required to maintain standing, even if liquidation has already taken place. Missing key deadlines could significantly limit recovery options.

Next Steps:

We encourage importers to review their recent entries and consult trade counsel promptly to determine whether action is required. If you would like assistance evaluating your exposure, tracking liquidation timelines, or connecting with experienced trade counsel, please reply to this email or contact our compliance team directly.

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