

[View in browser](#)

## DOJ Intends to Appeal IEEPA Refund Order for Finally Liquidated Entries and Order for CBP Commissioner to Testify

The administration said that it will appeal the Court of International Trade's injunction to return all duties paid under the International Emergency Economic Powers Act law, as it says that such an order exceeds CIT's authority.

In a [filing](#) late May 29, the DOJ said entries that are more than 90 days past liquidation cannot be refunded unless a judge orders importer-by-importer reliquidations, and it has so far declined to do so. They said that the CIT does not have the authority to order refunds on finally liquidated entries from importers who have not sued.

However, the filing also said that CBP is in the process of refunding about \$85 billion of the \$166 paid under IEEPA. More requests are continuing to be filed, and the brief said, "CBP is now deploying programmatic enhancements that will allow the vast majority of entries flagged for reconciliation to be processed."

The DOJ asked that CBP Executive Assistant Commissioner for Trade Susan Thomas or Brandon Lord, who had filed the previous declarations, be substituted for CBP Commissioner Rodney Scott in an in-person hearing June 9. They argued both that Thomas and Lord have more direct knowledge of the refund process and limitations, and that precedent does not allow courts to force high executives to testify.

Judge Richard Eaton turned down their request that same night. He [wrote](#), "On March 4, 2026, the court directed that all unlawfully collected IEEPA duties should be refunded to the importers that had made deposits. On March 6, Customs acknowledged that it had an obligation to refund the duties, and proposed that it develop a voluntary system for their return."

He called the CAPE program's launch expeditious, but added, "Nonetheless, there are billions of dollars of duties that currently cannot be processed by the CAPE

program but still must be refunded. It is understood that most of the refunds that have been processed so far have gone to large importers, not small."

He said Scott would tell him if the government intends to refund all the money it collected under IEEPA, since that is the remedy to unlawful collection of duties.

The DOJ said it will appeal the order for Scott to appear before the Federal Circuit.

Information Provided by International Trade Today (ITT)

[View Our Latest Updates](#)

Get a Quote

American Shipping Company, 250 Moonachie Road, Moonachie, NJ 07074, USA

[Unsubscribe](#) [Manage preferences](#)