Understanding Refund Opportunities for IEEPA Tariffs

ARTICLE 04.29.26 DEAN DORTON

If your organization paid tariffs under the International Emergency Economic Powers Act (IEEPA), you may now be eligible to apply for refunds.

What changed
The U.S. Supreme Court recently ruled that certain IEEPA tariffs were unconstitutional, meaning importers who paid them may be able to recover those amounts.
This ruling applies only to IEEPA tariffs. Section 301 and Section 232 tariffs remain in effect.

How to claim refunds
U.S. Customs and Border Protection (CBP) introduced the **Consolidated Administration and Processing of Entries** (CAPE) tool within the ACE Portal to streamline the process.

- Submit claims in batches (no manual entry-by-entry filings)
- Available to importers of record or their customs brokers
- CBP will recalculate duties and issue refunds accordingly

Who is eligible (Phase 1)

- Unliquidated entries or those within approximately 80 days of liquidation
- Entries that are suspended, extended, or under review

Not yet eligible: finalized entries, entries under protest, or those included in drawback claims.

What to do next

- Confirm access to your ACE Portal
- Ensure ACH refund details are up to date
- Identify entries where IEEPA duties were paid
- Assess Phase 1 eligibility

How We Can Help

While trade and customs matters are highly specialized, we want to ensure you are aware of this development and the potential opportunity it presents. We are available to help you assess your situation and navigate the process.

Depending on your circumstances, you may also wish to consult your customs broker or trade counsel, who can assist with the technical aspects of filing. We are happy to collaborate with your existing advisors to support you as needed.

Get in touch with our team to explore how this applies to your organization.