

U.S. Compliance Update – IEEPA Tariff Processing and Refund Developments

March 5, 2026,

DEAR VALUED CUSTOMER,

Recent developments in U.S. trade compliance may impact importers that previously paid duties imposed under the **International Emergency Economic Powers Act (IEEPA)**. A ruling by the **U.S. Court of International Trade (CIT)** has directed U.S. Customs and Border Protection (CBP) to process certain unliquidated entries **without the assessment of invalidated IEEPA tariffs**, following the U.S. Supreme Court's earlier decision.

While this development represents a meaningful procedural step, **refunds are not immediate**, and additional administrative actions are still required before funds are returned to eligible importers.

What Has Changed

A judge of the U.S. Court of International Trade, Richard Eaton, has ordered the U.S. government to finalize import entry paperwork **without charging IEEPA based tariffs** on unliquidated entries affected by the Supreme Court's ruling. The judge has also been designated to oversee **all related refund cases**, reducing the risk of inconsistent judicial outcomes. This ruling applies to **unliquidated entries only** and does not, by itself, trigger automatic refunds for duties already paid.

What This Means for Importers

- **No immediate refunds:** Importers should not expect instant reimbursement. The ruling advances the process but does not complete it.
- **Refunds apply to importers of record**, not consumers or downstream buyers.

- **Millions of entries may be affected**, and CBP is expected to require additional time and formal guidance to manage processing at scale.
 - **Further instructions from CBP and the Court of International Trade are anticipated** before refund mechanisms are fully operational.
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Recommended Customer Actions

Importers may wish to consider the following steps:

- Identify **unliquidated entries** that may be subject to IEEPA tariff removal
 - Ensure **entry documentation and payment records** are complete and accessible
 - Monitor CBP and court guidance regarding **refund filing procedures**
 - Consult with customs brokers or legal advisors before initiating **protests or Post Summary Corrections**, as premature filings may increase cost without accelerating refunds
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Our Support

APL Logistics continues to monitor developments related to IEEPA tariff processing and refund procedures. While we do not provide legal or tax advice, our teams can assist customers by sharing updates as CBP and the Court of International Trade issue further guidance.

Sincerely,

APL Logistics

Sources

- *Kintetsu World Express: Customer Advisory 2026_23 – U.S. Compliance Update (U.S. Court of International Trade orders unliquidated entries processed without IEEPA tariffs), March 4, 2026*