



ieepa duties ordered refunded (but not all of them!)

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We now know much more about the IEEPA refunds. The C.I.T. issued its decision earlier today. See *Atmus Filtration v U.S.*, Case No. 1:26-cv-01259. All unliquidated entries are to have the IEEPA duties refunded at time of liquidation. With that language, we can expect CBP to hold up liquidations until the most recent ones can be "fixed." This is obviously intended by the court to be an automatic process, but CBP will need to first reprogram its computer system. Also, just because the order was entered today does not mean some of the entries may not slip through and be liquidated without a refund. So, importers still need to keep track of the entries on which IEEPA tariffs were paid, and still need to be refunded.

The second part of the order deals with liquidated entries for which the liquidation is not final. So, that would mean those which are within 90 days of liquidation. CBP will rely on 19 U.S.C. 1501 to reliquidate those entries.

Perhaps to the frustration of all, the decision is silent on any older liquidations which would be deemed final as beyond the 90 day time limit in 1501. What this order will do is clarify the refund issue to a large extent, and give importers comfort as to what to expect. However, CBP still needs to develop its processes and reprogram its computers, so track each of your entries to make sure you get all your money back, at least with the unliquidated and not finally liquidated entries.

Other complications include those "edge" issues previously discussed, i.e. drawback and reconciliation entries, plus those where a trade agreement existed and capped the IEEPA duties at a specific percentage which was paid by way of the "regular" tariff number.

So, while the new order is certainly a welcome sign, there are still issues with which to deal. The order itself is short and can be found **HERE**.

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