

# Requesting Trump Tariff Refunds Through Protest Filings

## Article

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As we previously reported, on August 29, 2025, U.S. Court of Appeals for the Federal Circuit ruled that the International Emergency Economic Powers Act (IEEPA) does not authorize the president to impose the recent flurry of IEEPA-related tariffs. Following that ruling, the Trump administration sought review by the U.S. Supreme Court.

On November 5, 2025, the Supreme Court shall hear the administration's appeal. As many court observers expect the Supreme Court to issue a decision shortly after the oral argument, the outcome of that decision could carry significant economic implications for ALL U.S. businesses that have imported products from ALL countries since these covered tariffs went into effect. This includes the potential for tariff refunds.

Although there is no clear precedent or guidance on how things will unfold, if the Supreme Court strikes down the IEEPA tariffs, the government may take the position that only the named parties in the case and/or parties that have timely challenged their tariffs are eligible for a refund.

Thus, for those companies that are not parties to the underlying lawsuit (those that have timely challenged their tariffs), the only recourse would be to file a custom protest, which must be filed within 180 calendar days of the date U.S. Custom and Border Protection (CBP) "liquidated" or finally determined the amount of tariffs due with respect to a particular import. For the initial shipments that were entered into the custom territory of the U.S. earlier this year, that 180-day post liquidation deadline may be approaching soon.

## NEXT STEPS: WHAT THIS MEANS FOR BUSINESSES

Impacted businesses need to closely track liquidation dates for their impacted shipment so that they can ensure timely filing of custom protests if the Supreme Court does in fact strike down the IEEPA tariffs. If the impacted shipments are approaching the 180-day post-liquidation deadline, then they should:

1. File a custom protest to preserve their rights to a refund; or

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2. File a liquidation extension with CBP for those entries.

Should they have questions on these steps they can contact us at Amundsen Davis LLC for assistance.

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