CLIENT ALERTS & INSIGHTS

Tariff Refunds-Where to Begin for Possible IEEPA Recovery

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Featured Industries: Transportation & Logistics, International Trade & Supply Chain Management

Key Takeaways

- Following the Supreme Court's February 2026 decision declaring IEEPA tariffs unlawful, importers eager to recover billions in customs duties face critical strategy decisions without any formal refund process in place.
- This uncertainty for potential refunds is challenging to businesses, since the path to recovery remains unclear but could possibly involve administrative actions or litigation, all with documentation and timing requirements.
- Importers can prepare by considering a range of options built upon record maintenance, coordination with customs brokers about administrative options, and considering legal action in the Court of International Trade, while monitoring compliance and awareness for an official refund process announcement.

The $170 Billion dollar question everyone asks right now is how to receive refunds for customs duties paid based upon International Emergency Economic Powers Act ("IEEPA") tariffs. The U.S. Supreme Court's decision on February 20, 2026, declaring those tariffs as unlawful set off a firestorm of interest in recovery. Collection of IEEPA tariffs by U.S. Customs and Border Protection ("CBP") officially ended three days later on February 23, 2026. Our immediate impact assessment of the decision is available HERE.

This client bulletin delivers the basic range of options available **right now** as importers of record explore next steps.

No "Refund Process" To Date. Despite all the talk about a refund process there is in fact no organized process available at the moment. The Supreme Court decision did not address the availably of refunds or the way, if any, that those will be allowed. This question will ultimately be decided by the Court of International Trade ("CIT") and implemented by CBP. A range of **non-exclusive** preliminary options exist for importers of record despite the absence of any concrete answers.

Wait and See Strategies.

Some importers are taking a wait-and-see approach, at least for the near-term, since a formal process may emerge in time. We've heard from importers who have also expressed reservations against filing suit unless absolutely necessary for fear of political repercussions or drawing attention from downstream customers who may assert contract or unjust enrichment claims. Regardless of the motivation, there are things that can be done to prepare for any eventual tariff refund claim process. The number one rule for the path forward regardless of chosen strategy is to maintain strong books and records of entries and duties paid. All potential recovery methods will likely require documentation in support of a claim.

CBP Administrative Action Strategies. An importer's good relationship with its customs broker is always important, especially now. One action item is to register for electronic ACH refunds from CBP if appropriate. A new program became effective on February 6, 2026, transitioning to the new electronic refund tool which may be used if there are IEEPA refunds. A second action item being explored by some importers is to work with their customs brokers to file Protests for liquidated entries. Some importers are also exploring Post Summary Corrections for unliquidated entries although we understand from others that CBP is not accepting PSCs to remove IEEPA duties right now. These administrative actions are available, and may be appropriate, regardless of whether a wait-and-see approach or a litigation approach is chosen.

CIT Lawsuit Strategies. Some importers have already elected to file suit before the CIT. The legal argument following the Supreme Court decision is relatively straightforward. Essentially, IEEPA tariffs have been deemed unlawful and as a result all IEEPA duties collected by CBP must be refunded to the importers that paid those duties. The strict necessity, timing and precise path forward for resolution of these cases remains speculative, as with all options right now. Filing a lawsuit is the most conservative approach to maximizing the possibility of any recovery.

Benesch attorneys are available to counsel through the strategic options available right now including filing lawsuits with the CIT. Our client alerts on tariffs and related supply chain issues are available for you to receive by signing up HERE.

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