

# UPDATE: Refunds for Section 301 Tariff Duties – You Have Time for List 4

OCTOBER 9, 2020

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A flurry of activity recently consumed domestic industry and law firms, including Benesch, as domestic importers sought to maximize the potential for relief from the Section 301 duties against Chinese goods, while staring down a conservative read on the statute of limitations for List 3 claims. Importers keenly focused upon refunds filed suits seeking recovery of duties and attacking the China tariffs on the grounds that the United States Trade Representative missed certain technical requirements under the Trade Act and the Administrative Procedures Act. In only a matter of days, there were thousands, yes thousands, of lawsuits filed before the U.S. Court of International Trade (“CIT”).

Time remains for some importers who paid Section 301 duties but did not have the opportunity or specific awareness to participate in these filings. The nationwide concern that a statute of limitations may bar some or all available recovery was focused upon List 3 of the China tariffs. However, the \$300 Billion trade action under List 4 of the tariffs is subject to a different, and more generous, timeline for filing suit. Importers that are paying List 4A duties have until **August 20, 2021**, most conservatively, before the relevant statute of limitations may apply.

Benesch has assisted many importers in preserving their rights to potential recovery. We recommend that those importers in need of refunds, but who have not yet taken action, move swiftly to likewise file before the CIT if appropriate. We believe that it is opportune to file now, and not wait until the statute of limitations deadline. These legal issues are now squarely before the CIT, and bedrock issues that could impact List 4 claims, are being adjudicated. Our CIT and customs team is standing by to assist in determining courses of action.

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