

Benesch Partner Jonathan Todd Quoted in Tax Notes Today International on IEEPA Tariff Refund Uncertainty

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Jonathan Todd, co-lead of Benesch's Transportation & Logistics Practice Group, was recently quoted in a Tax Notes Today International article examining the rollout of IEEPA tariff refunds, the ongoing legal uncertainty surrounding the refund process and the contracting challenges importers face as reimbursements begin to flow.

In the article, Jonathan discusses the success of the initial refund phases, the uncertainty surrounding future refunds for finally liquidated entries and how companies are navigating downstream reimbursement requests and contract negotiations.

"There's uncertainty on whether the CAPE process will work for all IEEPA duties or not, or if lawsuits are required or not," Jonathan said.

He also noted the practical business considerations importers face as refunds become available.

"What I'm hearing is kind of bespoke [B2B] negotiations," Jonathan said. "Most of the companies that I speak with are very comfortable making business concessions on the expectation that no one is interested in keeping windfalls."

More: [IEEPA Refunds Roll Out Amid Continued Uncertainty | Tax Notes](#)