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Universal Tariff Relief Unlocked: CIT Orders Refunds of IEEPA-Related Tariffs for All Affected Importers

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On March 4, the U.S. Court of International Trade (CIT) issued an order (the CIT Order) directing U.S. Customs and Border Protection (CBP) to disregard tariffs imposed under the International Emergency Economic Powers Act (IEEPA). The CIT Order is the first concrete step toward operationalizing refunds of IEEPA tariffs following the U.S. Supreme Court's February 20 decision in *Learning Resources, Inc. v. Trump* and *V.O.S. Selections v. Trump* (the Supreme Court IEEPA Tariff Decision), which held the IEEPA-related tariffs unlawful (discussed in our prior alerts here and here). The CIT's ruling is notable not only for what it requires CBP to do, but also for its expressly non-plaintiff-specific reach and what it says about "universal" relief in the trade context: the court indicated that all importers of record who paid IEEPA-related tariffs — not just the named plaintiffs — should benefit from the Supreme Court IEEPA Tariff Decision and the CIT Order. In particular, the CIT Order imposes specific obligations on CBP covering both unliquidated and liquidated IEEPA-related tariffs that reduce the administrative steps typically required of importers seeking duty refunds, and is aimed at obviating the requirement for importers to file lawsuits before the CIT seeking refunds.

Unliquidated Entries – Liquidate Without IEEPA-Related Tariffs

For all unliquidated entries that were subject to IEEPA-related tariffs, the CIT ordered CBP to liquidate those entries without regard to IEEPA-related tariffs. Ordinarily, importers seeking to adjust duties on unliquidated entries must file post?summary corrections (PSCs) to amend duty, value, classification, or other elements before pursuing judicial relief. The CIT Order removes the need for PSCs as a precondition for refund claims on unliquidated IEEPA-related tariffs. CBP must liquidate affected entries net of IEEPA-related duties, thereby preserving refund rights without additional importer action at this stage.

Liquidated?But?Not?Final Entries – Reliquidate Without IEEPA-Related Tariffs

For liquidated entries that are not yet final, the CIT directed CBP to reliquidate those entries without regard to the IEEPA-related tariffs. Under the standard customs framework, a liquidation becomes final unless a protest is filed within 180 days of liquidation. If no timely protest is filed, the liquidation becomes "final and conclusive," and judicial review is generally foreclosed. The CIT Order effectively bypasses the usual requirement to file a protest for these nonfinal liquidations. CBP must reliquidate the entries net of IEEPA-related duties, so refund?seekers do not need to file protests solely to undo the IEEPA-related component.

Entries That Are Both Liquidated and Final

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The CIT Order does not expressly address entries for which (i) liquidation has occurred and (ii) the 180?day protest period has expired. The practical importance of this gap may be limited. The first IEEPA-related tariffs took effect in April 2025, and the first entries subject to those tariffs began liquidating on or about December 16, 2025. For those entries, the protest deadline would fall around June 13, 2026. As of the CIT Order, it is therefore unlikely that a substantial number of IEEPA-related tariff entries have both liquidated and passed the protest deadline. That said, importers with potentially affected entries should confirm liquidation and protest timelines to avoid falling into any final?and?unreviewable category.

The Legal Foundation: From the Supreme Court to a Refund Mandate

The CIT Order is grounded in the Supreme Court IEEPA Tariff Decision, which held the IEEPA-related tariffs unlawful. The CIT's ruling converts the Supreme Court's holding into a concrete operational mandate for CBP; the federal agency must establish and implement a mechanism to refund IEEPA?related tariffs. The decision makes clear that, once the tariffs have been declared unlawful, the timing of refunds is no longer a matter of executive discretion. CBP is now under a court?imposed obligation to commence the refund process, even though the CIT did not specify a deadline for compliance.

Universal Relief: Why This Order Reaches All Importers

A central legal feature of the CIT Order is its nationwide, importer?wide scope. In 2025, the U.S. Supreme Court sharply limited "universal injunctions" that extend relief to non?parties, emphasizing that federal courts ordinarily may not issue remedies benefitting individuals who are not before the court (the Supreme Court Universal Injunction Decision). The CIT, however, concluded that the Supreme Court Universal Injunction Decision does not prevent it from granting broad relief in the IEEPA-related tariff context, for several reasons: (1) the CIT is not a typical district court created under the Judiciary Act of 1789 and is a specialized Article III court created by the Customs Courts Act of 1980, with nationwide geographic jurisdiction, and exclusive subject?matter jurisdiction over customs and trade disputes; (2) the court emphasized that the Uniformity Clause of the Constitution requires that tariffs be applied uniformly across the United States, which extends naturally to the removal and refund of unlawful tariffs: similarly situated importers must be treated alike; and (3) the Chief Judge of the CIT has designated a single judge to hear all IEEPA-related duty refund cases, minimizing the risk of conflicting interpretations within the court itself.

The CIT expressly indicated that all importers of record who paid IEEPA-related tariffs (not just the plaintiffs in the case) should benefit from the Supreme Court IEEPA Tariff Decision and the CIT Order. The CIT Order is not plaintiff?specific; it is intended to ensure uniform treatment for all similarly situated importers.

Who Is Covered Under the CIT Order?

The CIT Order is significant for refund?seekers because it is not limited to: (1) importers who filed PSCs; (2) importers who filed protests; or (3) importers who filed lawsuits in the CIT. Instead, the CIT's reasoning indicates that all importers of record that paid IEEPA-related tariffs may seek refunds, whether or not they previously took steps to preserve their rights through administrative filings or litigation. This opens the door for "latecomers" (importers who did not act earlier) to still pursue relief.

Refund Mechanics: What the Order Does Not Yet Do

While the CIT Order is a major step forward, it leaves several operational questions unanswered.

- The Order directs CBP to liquidate and reliquidate entries without IEEPA-related duties, but it does not expressly compel CBP to issue payments or detail how refunds will be processed.
- It is unclear whether CBP will issue refunds automatically based on liquidation and reliquidation actions, or whether importers will need to: (1) file specific claims; (2) participate in test programs or processes established by CBP; or (3) seek individual judicial relief to secure payment.

Unless these issues are addressed, companies may ultimately be better off seeking relief, including through litigation in the CIT, to ensure timely and complete refunds.

What to Expect Next

Two near?term developments are highly likely:

1. **Government Appeal and Possible Stay.** The government is expected to appeal the CIT Order and will likely seek a stay of the refund obligations while appellate review proceeds. A stay would not eliminate an importer's entitlement to a refund, but it could delay the timing of payment.
2. **CBP Implementation Efforts.** Regardless of appeal, CBP must now begin designing a refund process consistent with the CIT Order. Importers should watch for CBP guidance on how affected entries will be identified, how liquidation/reliquidation will be handled, and what documentation, if any, importers will be expected to provide.

Practical Steps for Importers Now

In light of the CIT Order, the Supreme Court's recent decision on IEEPA?related tariffs, and the Administration's swift move to impose a 15% global surcharge under Proclamation 11012 pursuant to Section 122 of the Trade Act of 1974 (the Section 122 Surcharge), importers that have paid IEEPA?related tariffs should act now both to preserve potential refund claims and to manage forward?looking tariff risk.

1. **Map Your Exposure and Refund Potential.** Identify all imports subject to IEEPA-related tariffs (by time period, Harmonized Tariff Schedule of the United States classification, and country of origin) and quantify duties paid to estimate your potential refund.
2. **Review Liquidation and Protest Status.** Determine whether each relevant entry is unliquidated, liquidated but still within the 180-day protest window, or final, and confirm what PSCs or protests have already been filed and what administrative options remain.
3. **Preserve Documentation**. Collect and organize entry documentation, customs filings, duty payment records, internal tariff analyses, and communications with brokers, suppliers, and customers regarding tariff-related charges.
4. **Evaluate Contractual and Commercial Impacts.** Review supply, sales, logistics, and other commercial contracts to confirm who bore the economic burden of the IEEPA-related tariffs, ensure tariff allocation clauses remain appropriate in light of potential refunds and the Section 122 Surcharge, and consider whether amendments or renegotiations are warranted.
5. **Pursue Appropriate Legal and Commercial Remedies**. Consider judicial relief in the CIT, potential claims against counterparties that received tariff-related surcharges or pass-throughs, and negotiated solutions with suppliers, customers, and logistics partners to recover or reallocate tariff-related costs and refunds.

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