

IEEPA Tariff Refund Recovery Practice

TURNING REGULATORY DISRUPTION INTO RECOVERED CAPITAL

Following the 2026 U.S. Supreme Court's decision in *Learning Resources, Inc. v. Trump* (consolidated with *Trump v. V.O.S. Selections, Inc.*), which held that the International Emergency Economic Powers Act (IEEPA) does not authorize the imposition of tariffs, U.S. importers are now navigating one of the largest customs refund events in modern history – with approximately \$166 billion in IEEPA duties collected and billions already refunded through U.S. Customs and Border Protection (CBP) administrative processes, including with CBP's third Consolidated Administration and Processing of Entries (CAPE) processing phase [deploying October 6, 2026](#) — limited to U.S. Court of International Trade (CIT) plaintiffs with court-ordered reliquidation of finally liquidated entries, and leaving non-litigant importers without a confirmed refund path for those entries. Our [trade practice](#) is well positioned to guide clients through every stage of this unwinding, from administrative recovery to appellate contingency planning.

FULL-SPECTRUM CAPABILITIES

ADMINISTRATIVE RECOVERY

- CBP protest filings under 19 U.S.C. § 1514 to preserve and perfect refund rights on liquidated entries.
- CAPE Declaration strategy and compliance review, including entry-level reconciliation across all three CAPE phases; CAPE Declarations must be filed by the importer of record or its authorized customs broker, and we help make submissions accurate, complete, and timely.
- Post-summary correction and reliquidation strategy for entries outside standard CAPE eligibility windows.
- Debt-offset defense where CBP seeks to apply refunds against disputed or unrelated importer obligations.

LITIGATION + APPELLATE STRATEGY

- CIT complaints and protective filings to secure standing and access to CAPE Phase 3 refunds on finally liquidated entries — critical for importers who have not yet filed suit and currently have no confirmed administrative path to recover those duties.

- Monitoring and strategic response to the U.S. government's Federal Circuit appeal challenging the CIT's universal refund order — specifically, whether the CIT may direct CBP to refund non-litigant importers on finally liquidated entries — including preservation of client rights pending its outcome.
- Coordination with the rapidly expanding wave of consumer “double recovery” class actions — with over 80 class actions filed to date across multiple industries — arising from tariff pass-through pricing decisions, including defense strategy for both direct surcharge and general price-increase theories.

REGULATORY + AGENCY RELATIONSHIPS

- Decades of direct engagement with CBP, the Office of the U.S. Trade Representative (USTR), and the Department of Commerce.
- Established channels for expedited processing, informal guidance, and resolution of entry-specific disputes.
- Real-time intelligence on evolving CBP implementation guidance, USTR trade-authority shifts (e.g., tariffs issued pursuant to Sections 301 of the Trade Act of 1974 and 232 of the Trade Expansion Act of 1962), and Department of Commerce administrative posture.

WHY CLIENTS ENGAGE US

- **Depth of Experience:** Partners with sustained careers in customs and international trade law, not recent entrants to a trending issue.
- **Agency Credibility:** Longstanding, direct working relationships with the career officials administering these programs, not just familiarity with the regulations.
- **End-to-End Execution:** One team spanning protest strategy, CAPE and Automated Commercial Environment (ACE) administrative filings, CIT litigation, and appellate risk management, avoiding the gaps that arise from using separate customs brokers and litigators.

Risk-Adjusted Counsel: Clear guidance on the pending Federal Circuit appeal's implications for refund finality, and on collateral exposure from consumer litigation over retained tariff-driven price increases.

THE OPPORTUNITY

With CAPE Phase 3 deploying October 6, 2026, exclusively for CIT plaintiffs with court-ordered reliquidation of finally liquidated entries, importers who have not filed suit at the CIT currently have no confirmed mechanism to recover duties on those entries. The two-year statute of limitations under 28 U.S.C. § 1581(i) creates an additional deadline for protective CIT filings. We help clients act now — whether filing CIT complaints to secure Phase 3 access, initiating or perfecting protests on recently liquidated entries, or auditing prior CAPE submissions for completeness.