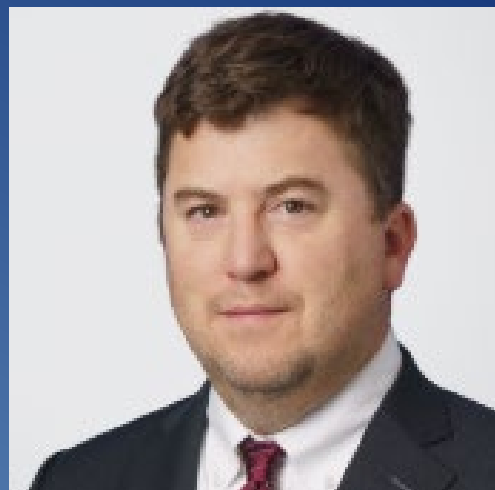


IEEPA Refund Litigation

How to Preserve Your Right to a Tariff Refund While the Supreme Court Decides



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Why You're Here & What You'll Learn

Why You're Here: You've Paid IEEPA Tariffs

- International Emergency Economic Powers Act (IEEPA) tariffs:
 - **\$129 billion** collected
 - From **301,000 importers**
 - Across **34 million entries**
- The constitutionality of these tariffs is being decided by the Supreme Court
- Depending on the outcome, you may be entitled to a refund

What You'll Learn: How to Protect Your Right to a Refund

- IEEPA Tariff Overview
- Status of duties collected
- Ongoing “Refund Litigation” at the Court of International Trade
- Protecting your right to a Refund
- Proactive Next Steps

Background: IEEPA and Tariff Authority

International Emergency Economic Powers Act (“IEEPA”)

- Historically: sanctions, financial restrictions, asset freezes
- 2025: tariffs

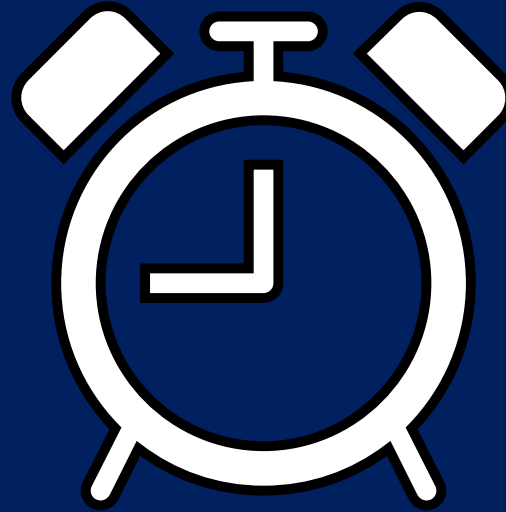
Two Types of IEEPA Tariffs

- (1) Reciprocal (the world)
- (2) Fentanyl / Trafficking (China, Mexico, Canada)
- Note: IEEPA Tariffs ≠ 301, 232, 201, etc.

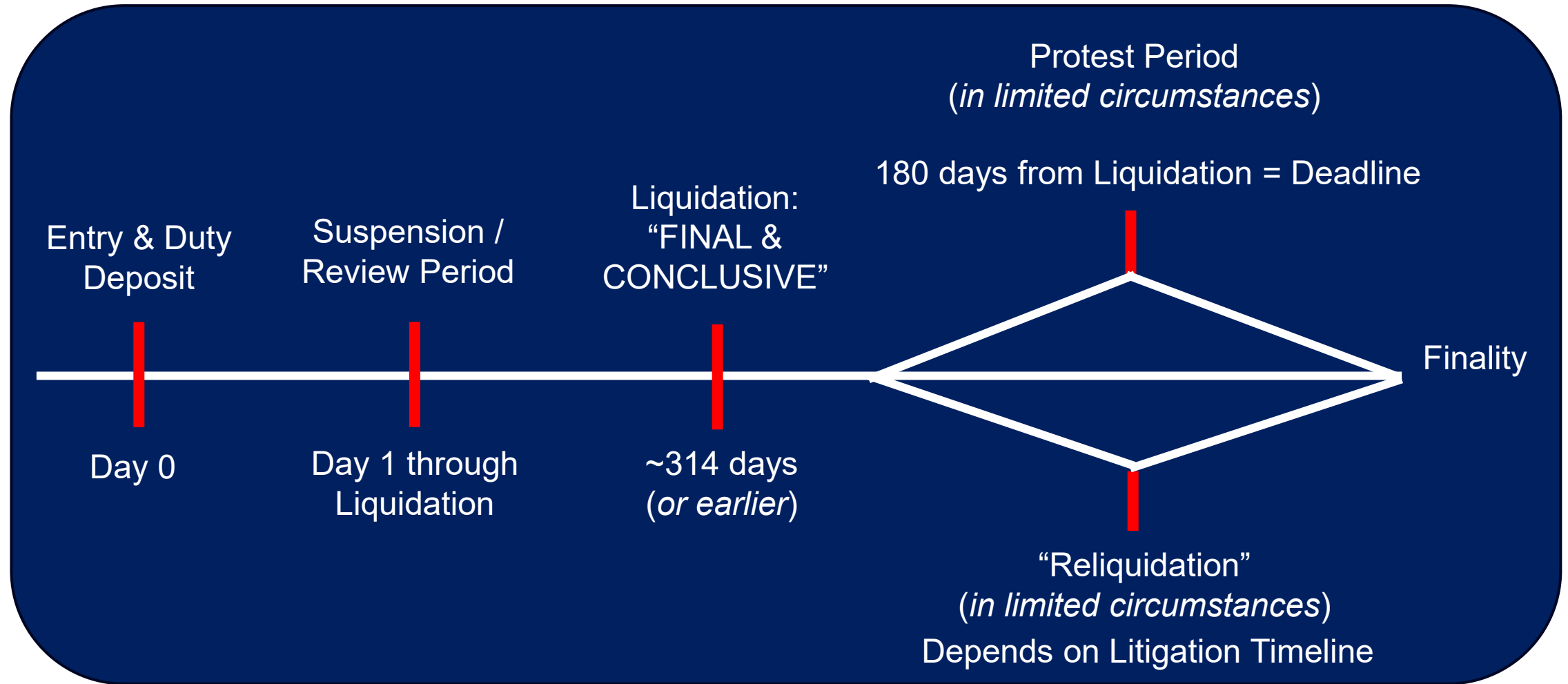
Legal Challenges

- **Three Federal Courts** have held IEEPA does not authorize tariffs
- **Now** pending before the Supreme Court

While the Supreme Court Decides . . .



Behind the Scenes: Your Tariffs Collected



What this Means

Liquidation Matters

Court of International Trade “Refund Litigation”

“Refund Litigation” at the Court of International Trade (CIT)

- **What is it?** A lawsuit asserting right to a refund of IEEPA tariffs *if* the Supreme Court strikes them down
- **Who has joined?** 350 companies and counting
- **Status?**
 - New lawsuits filed each day
 - Consolidation
 - Recent ruling on Motion for Preliminary Injunction (Dec. 15)

Court of International Trade Order in “Refund Litigation”

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE
BEFORE
GARY S. KATZMANN, JUDGE, TIMOTHY REIF, JUDGE, JANE A. RESTANI, JUDGE

AGS COMPANY AUTOMOTIVE
SOLUTIONS AND CONSOLIDATED
PLAINTIFFS

Plaintiffs,

v.

U.S. CUSTOMS AND BORDER
PROTECTION; RODNEY S. SCOTT, in his
official capacity as Commissioner of U.S.
Customs and Border Protection; and the
UNITED STATES OF AMERICA

Defendants.

Consol. Court No. 25-00255

PLAINTIFFS' MOTION FOR A PRELIMINARY INJUNCTION

Plaintiffs argued:

Stop liquidation.

If our duties liquidate
(*i.e.*, become “final”),
there may be no right to
protest, and we’ll have no
option to obtain a refund.

Court of International Trade Order in “Refund Litigation”

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE GARY S. KATZMANN, JUDGE
THE HONORABLE TIMOTHY M. REIF, JUDGE
THE HONORABLE JANE A. RESTANI, JUDGE

AGS COMPANY AUTOMOTIVE
SOLUTIONS AND CONSOLIDATED
PLAINTIFFS,

Plaintiffs,

v.

U.S. CUSTOMS AND BORDER PROTECTION,
et al.,

Defendants.

Consol. Court No. 25-00255

**DEFENDANTS' RESPONSE IN OPPOSITION TO
PLAINTIFFS' MOTION FOR PRELIMINARY INJUNCTION**

Government argued:

No need to stop liquidation.

In this case and in related cases, we will not object to the court ordering reliquidation of plaintiffs' entries subject to the challenged IEEPA duties if such duties are found to be unlawful.

Court of International Trade Order in “Refund Litigation”

Slip Op. 25-154

UNITED STATES COURT OF INTERNATIONAL TRADE

AGS COMPANY AUTOMOTIVE
SOLUTIONS,

Plaintiff,

Turn5, Inc., et. al.,

Consolidated Plaintiffs,

v.

U.S. CUSTOMS AND BORDER
PROTECTION; RODNEY S. SCOTT, in his
official capacity as Commissioner of U.S.
Customs and Border Protection; and the
UNITED STATES OF AMERICA,

Defendants.

OPINION AND ORDER

[The court denies Plaintiffs’ motion for a preliminary injunction. Plaintiffs’ motion for a hearing is denied as moot.]

Dated: December 15, 2025

Before: Gary S. Katzmman, Judge
Timothy M. Reif, Judge
Jane A. Restani, Judge

Consol. Court No. 25-00255

CIT holding:

“This court has authority to order reliquidation, and the Plaintiffs cannot claim that they would be denied a refund of tariffs paid in the event that the challenged Executive Orders are ultimately deemed unlawful by the Supreme Court.”

“As long as this court has jurisdiction under 28 U.S.C. § 1581(i), the court can provide remedial relief, as the Government acknowledges here.”

Court of International Trade Order in “Refund Litigation”

Slip Op. 25-154

UNITED STATES COURT OF INTERNATIONAL TRADE

<p>AGS COMPANY AUTOMOTIVE SOLUTIONS,</p> <p>Plaintiff,</p> <p>Turn5, Inc., et. al.,</p> <p>Consolidated Plaintiffs,</p> <p>v.</p> <p>U.S. CUSTOMS AND BORDER PROTECTION; RODNEY S. SCOTT, in his official capacity as Commissioner of U.S. Customs and Border Protection; and the UNITED STATES OF AMERICA,</p> <p>Defendants.</p>	<p>Before: Gary S. Katzmman, Judge Timothy M. Reif, Judge Jane A. Restani, Judge</p> <p>Consol. Court No. 25-00255</p>
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OPINION AND ORDER

[The court denies Plaintiffs’ motion for a preliminary injunction. Plaintiffs’ motion for a hearing is denied as moot.]

Dated: December 15, 2025

CIT cited the Government’s brief:

“Such reliquidation would result in a refund of all duties determined to be unlawfully assessed, with interest.”

Take Aways From Ongoing CIT Litigation

1. **Court of International Trade Jurisdiction:** The CIT has exercised “(i)” jurisdiction over these lawsuits
2. **Government Representation:** The Government stated it will *not* oppose reliquidation in cases before the CIT
3. **Court Authority:** The CIT confirmed authority to order reliquidation leading to refunds if the Supreme Court invalidates the IEEPA tariffs
4. **Impact:** This ruling affects parties that have joined the CIT lawsuits

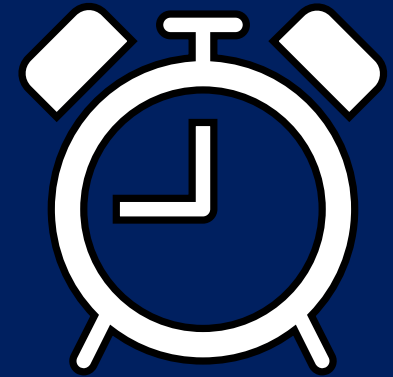
Filing a Protective Lawsuit: Why & When?

- **Why?**

- Ensure refund rights are preserved while entries liquidate and the Supreme Court ruling is pending
- Create an avenue for court-ordered reliquidation

- **When?**

- ASAP
- Before a Supreme Court ruling
- Before your entries liquidate



Practical Next Steps



1) Contact counsel to file a refund lawsuit at CIT



2) Closely monitor liquidation deadlines and entry status



3) Compile and preserve detailed records of all IEEPA tariff payments and entries

How H&K Can Assist

Our Capabilities

- Robust International Trade Team with over 40 attorneys
- Experts in trade, litigation, and regulatory practices
- Former DOJ, Customs, Commerce, and other government officials
- Seasoned CIT practitioners
- At the forefront of IEEPA litigation

Our Plan for you: IEEPA Litigation

- Develop CIT litigation strategies
- Manage filings and procedural requirements
- Leverage our contacts to keep you informed early and often
- Provide a competitive, cost-efficient litigation structure

Questions?



Thank You!



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