

# The End of IEEPA Tariffs

Refunds, Risk, and the Next Phase of U.S. Trade Policy



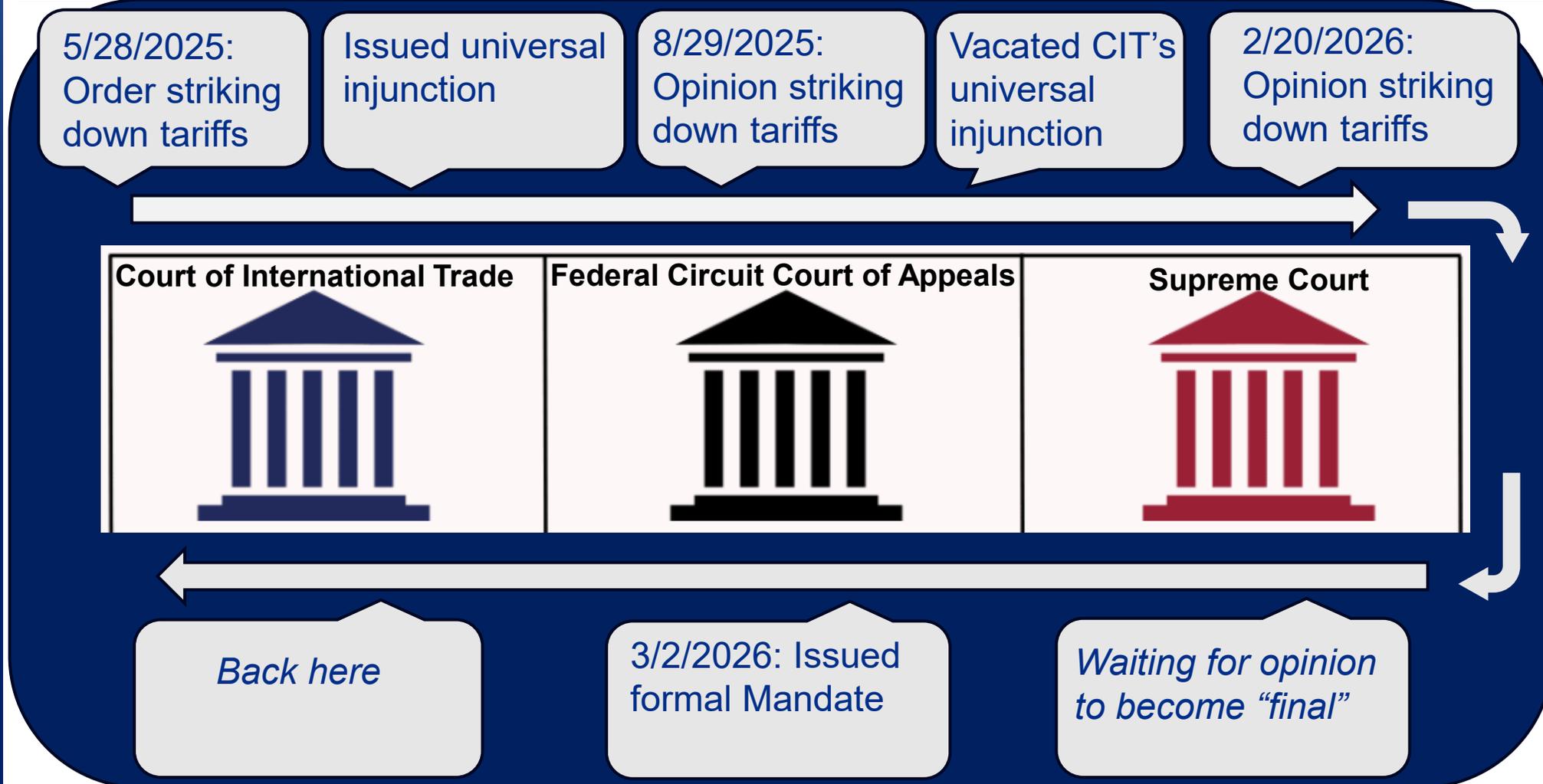
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# Tariff Refunds

# Legal Challenges: *VOS Selections*



# Refund Litigation: *Atmus Filtration*

Court of International Trade



2/27/2026:  
Complaint

Plaintiff: “Immediate action is required” because entries with IEEPA tariffs are liquidating and have already liquidated.

“Plaintiff seeks to prevent any further liquidations to preserve its right to a full refund . . . .”

## Facts presented by the Government in *Atmus Filtration*

1. The agency received 71,647,732 entries with IEEPA tariffs during the period of February 2025 until February 2026;
2. The agency is currently liquidating imports with IEEPA tariffs; and
3. The agency has not begun liquidating IEEPA tariff refunds for imports.

# Judge Eaton's March 4 Refund Order

Plaintiff's entries are among the millions of entries that were entered subject to IEEPA duties, which the Supreme Court ruled unlawful in *Learning Resources, Inc. v. Trump*, 2026 WL 477534 (U.S. Feb. 20, 2026). All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the *Learning Resources* decision.

In *Trump v. CASA, Inc.*, the Supreme Court held "that universal injunctions are impermissible." 606 U.S. 831, 865 (2025). That holding, however, does not apply to the orders that will be issued in this case. The Court's discussion of "whether, under the Judiciary Act of 1789, federal courts have equitable authority to issue universal injunctions" does not constitute a legal direction to this Court. Nearly 200 years after the Judiciary Act of 1789, the United States

1. All importers are entitled to the benefits of the Supreme Court's decision striking down the tariffs
2. The CIT can issue relief for *all companies* – not just plaintiffs
3. Judge Eaton is the *only* judge who will be assigned IEEPA cases at the CIT

# Judge Eaton's March 4 Refund Order

Accordingly, it is hereby

**ORDERED** that, with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties.

## Customs is directed:

- (1) For unliquidated entries that were entered subject to IEEPA, liquidate without IEEPA duties
- (2) For liquidated entries that aren't final, reliquidate without IEEPA duties

# *Atmus Filtration: A Win For Importers!*



# Legal Challenges: *Atmus Filtration*

3/4/2026:  
Refund Order

????



Court of International Trade



Federal Circuit Court of Appeals

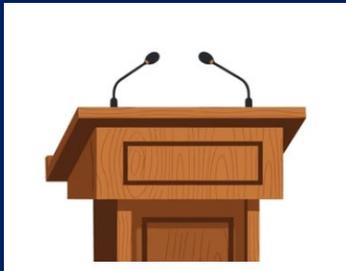


Supreme Court



Government requested a  
“stay” to allow for  
immediate appeal.

# Appeal Question: Can the CIT Order Nationwide Relief?

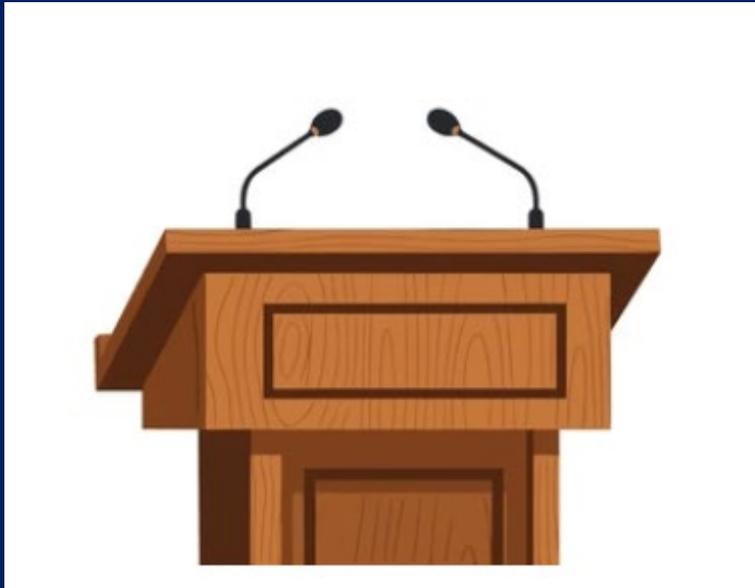


## CIT Judge Eaton:

*Trump v. CASA, Inc.* does not apply here, i.e., CIT **has** authority to order nationwide relief

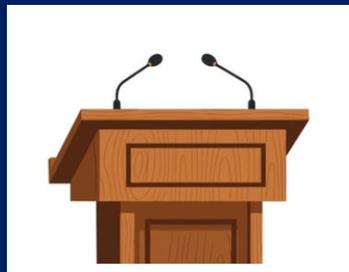
*Likely* govt argument: The CIT *does not have* authority to order nationwide relief

# Government's Argument in *Atmus Filtration*



Government: “It is **not** our position that every single entry and every importer will get a refund. ***Our position is that you have to file a claim in this court which is why over 2,000 companies have filed claims.***”

# Appeal Question: Can the CIT Order Nationwide Relief?



## CIT Judge Eaton:

*Trump v. CASA, Inc.* does not apply here, i.e., CIT **has** authority to order nationwide relief

*Likely* govt argument: The CIT does *not* have authority to issue nationwide relief

*VOS Selections*: vacated the nationwide injunction based on the Supreme Court's decision in *Trump v. CASA, Inc.*; remanded to CIT to "reevaluate"

# Post *Atmus*: Open Questions

## **What happens to liquidated entries that *are* final?**

- Friday, March 6 hearing to decide

## **Will the Government appeal?**

- Likely. The Government already requested a “stay” of the order to immediately appeal.

## **Will Customs comply? If so, when?**

- Appeal
- Slow Operational Guidance at Customs
- Liquidation Extensions
- Refund Processing Delays

## Take Aways From *Atmus Filtration*

1. **Refund Order:** The CIT has ordered refunds on *most but not all* IEEPA tariffs.
2. **Government Resistance:** The government intends to order refunds only to companies that have filed at the CIT; indicated intent to appeal Refund Order.
4. **Impact:** The Refund Order is likely to be stayed pending appeal

# Practical Next Steps



1) Promptly consult counsel to discuss filing a CIT refund lawsuit and/or protests at Customs



*Time is of the essence*



2) Closely monitor liquidation deadlines and entry status



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

# Practical Next Steps

## 4) Apply for an ACE Account (required for any refunds)

The screenshot displays the U.S. Customs and Border Protection website. At the top, it identifies itself as an official website of the United States government. The main header includes the agency's logo and name, along with a search bar. A navigation menu lists various categories: Travel, Trade, Border Security, Newsroom, About CBP, Careers, and Employee Resources. The breadcrumb trail indicates the current page is 'Home » Trade » ACE: The Import and Export Processing System » How To Use The Automated Commercial Environment (ACE) » Applying For An ACE Secure Data Portal Account'. The main content area features a sidebar with 'Trade' links: 'Enforce and Protect Act (EAPA)', 'Forced Labor', 'Basic Importing and Exporting', and 'ACE: The Import and Export Processing System'. The central heading is 'Applying for an ACE Secure Data Portal Account'. Below this, a paragraph states that companies must have an ACE Secure Data Portal Account and provides instructions on how to apply. An 'Account Tip' box advises against using a client's corporate identifier for the account structure. On the right, an 'ACE Essentials' sidebar contains three links: 'Get Started', 'Apply for an ACE Portal Account', and 'ACE Portal'.

# Replacement Tariffs

# The Administration's Plan B



## Step 1: Stopgap tariffs under Section 122

- **Section 122 tariffs of 10% in place as of last week, with a likely increase to 15%**
- **Two limitations under Section 122**
  - 15% rate cap
  - 150-day time limit
- **Future court challenges?**

## Step 2: Complete Section 301 investigations

- **USTR to launch country-specific investigations of major trading partners**
- **Goal is to complete investigations within 150-day Section 122 tariff period**
- **Process involves stakeholder input and country-to-country consultations**

## Step 3: Section 301 tariffs

- **USTR to use Section 301 investigatory findings as basis for new tariffs**
  - No time limitation
  - No upper bound
- **If applied broadly, Section 301 can recreate much of the IEEPA regime**
  - Country specificity
  - Adjustable
  - More durable legal basis

# The Administration's Plan B



# How can companies capitalize?

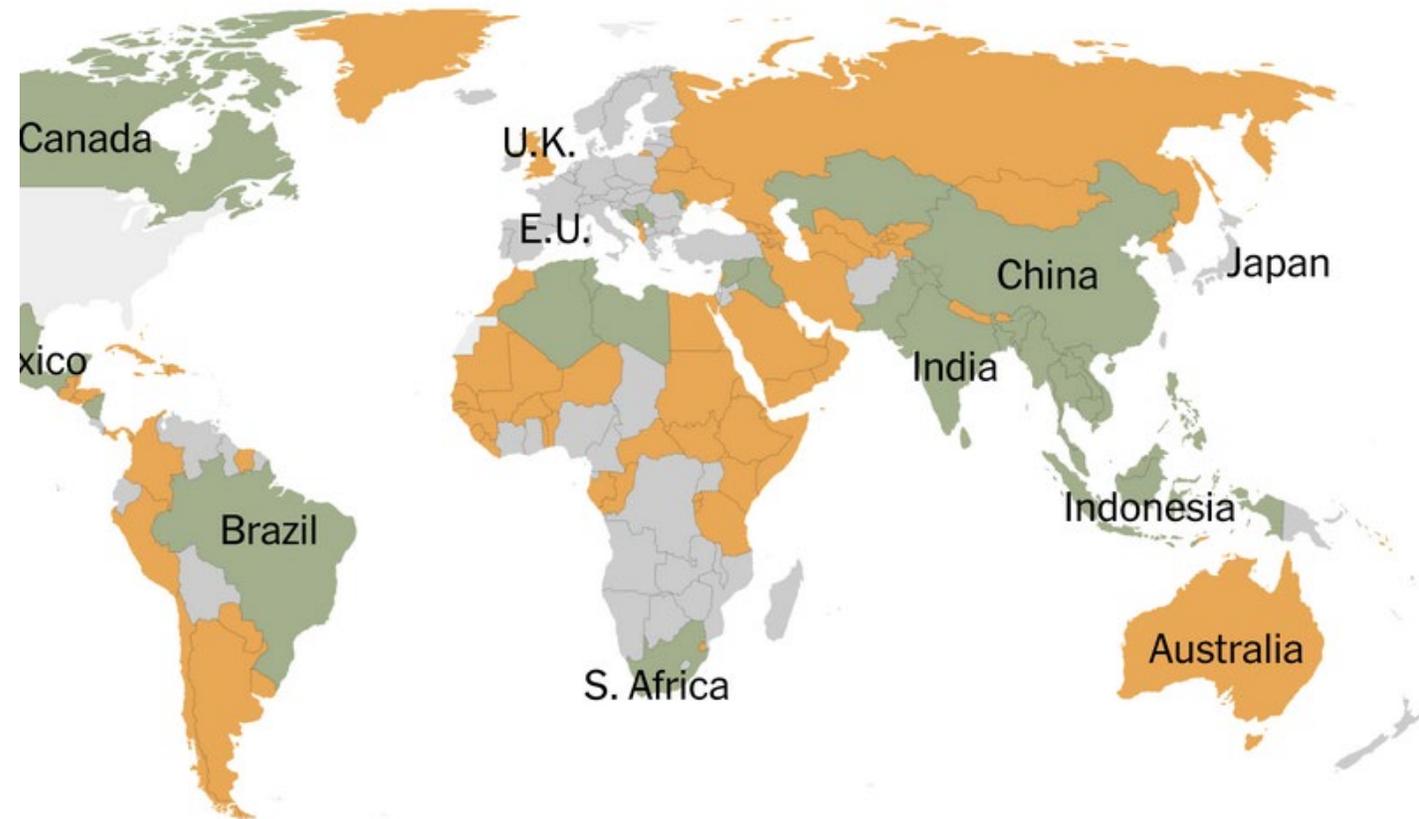
- **Pursue refunds:**
  - If importer of record, consider filing at Court of International Trade to secure rights
  - If not importer of record, start negotiations with U.S. importers
- **Participate in Section 301 processes**
  - Submit written comments
  - Testify during in-person hearing
  - Meetings with USTR

# How can companies capitalize?

- **Take advantage of temporarily lower tariff rates**
  - Stockpiling
  - Major purchases
- **Stay informed; stay agile**

## How the new tariff compares to the previous rate

■ New higher rate ■ Same rate ■ New lower rate



# 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, USTR, and other government officials
- Seasoned CIT practitioners
- At the forefront of IEEPA litigation

## What We Can Do For You:

- Advise on ongoing tariff exposure
- Develop strategic litigation pathways
- Manage court and agency filings
- Recover tariffs from third parties
- Identify tariff mitigation opportunities
- Leverage our contacts to keep you informed and engage directly with U.S. Government officials
- Provide real-time policy and enforcement intelligence

Questions?



# Thank You!



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