

10 March 2026

EXPEDITORS

W E B I N A R

# US CUSTOMS MARKET UPDATE

# EXPEDITORS WEBINAR



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# SPEAKERS



**Madeleine  
Veigel**

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Vice President Customs,  
The Americas



**Stephanie  
Holloway**

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Director Customs Operations,  
The Americas



**Kelsay  
Calvaruso**

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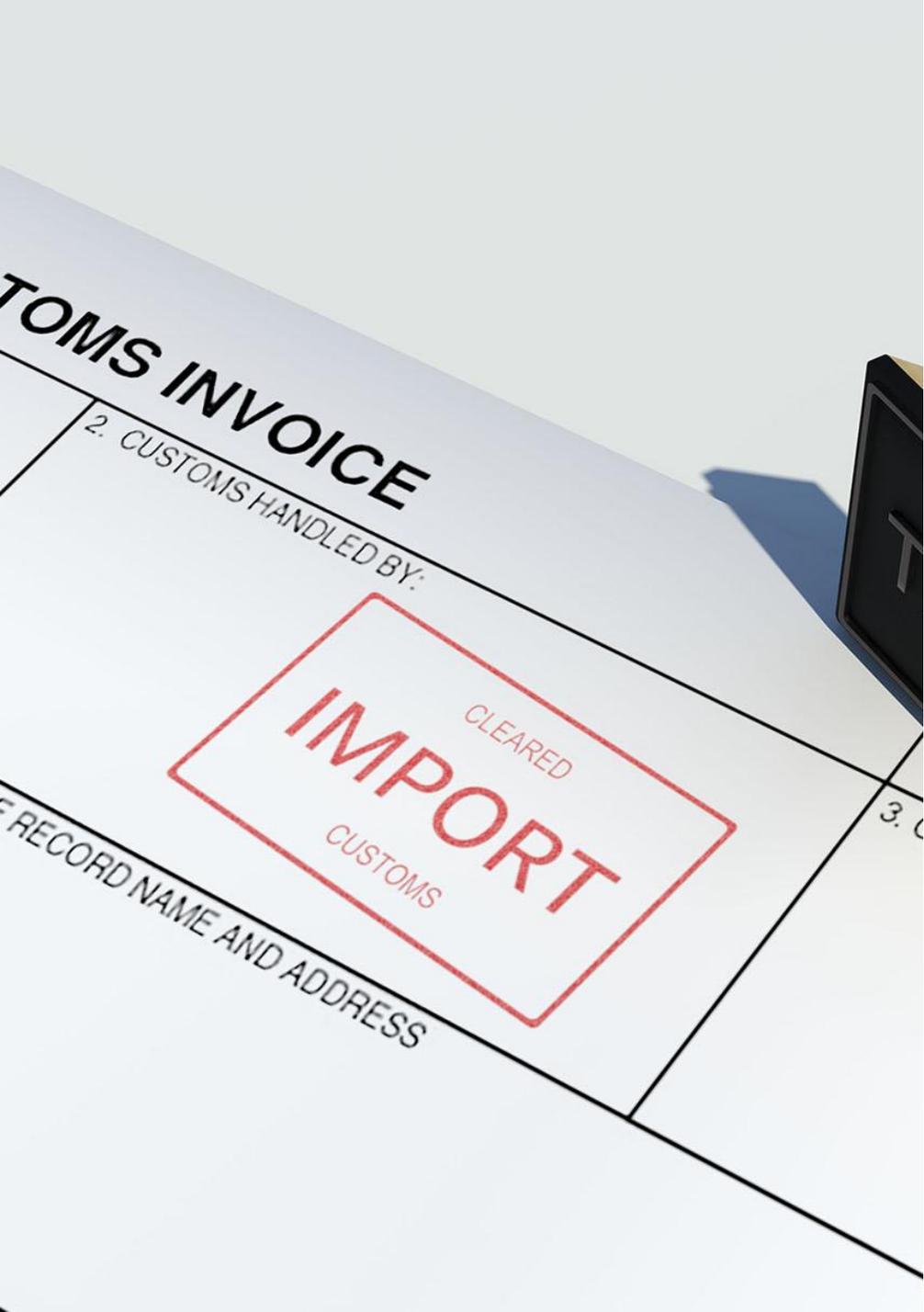
Analyst, Customs Systems,  
The Americas



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# CUSTOMS INVOICE

2. CUSTOMS HANDLED BY:

CLEARED  
**IMPORT**  
CUSTOMS

3. CUSTOMER RECORD NAME AND ADDRESS

# AGENDA

## Current Status of the SCOTUS IEEPA Ruling

- Major Events Timeline
- Key Takeaways from US CBP's Filing on IEEPA Refund Feasibility
- Potential Next Steps and Open Questions

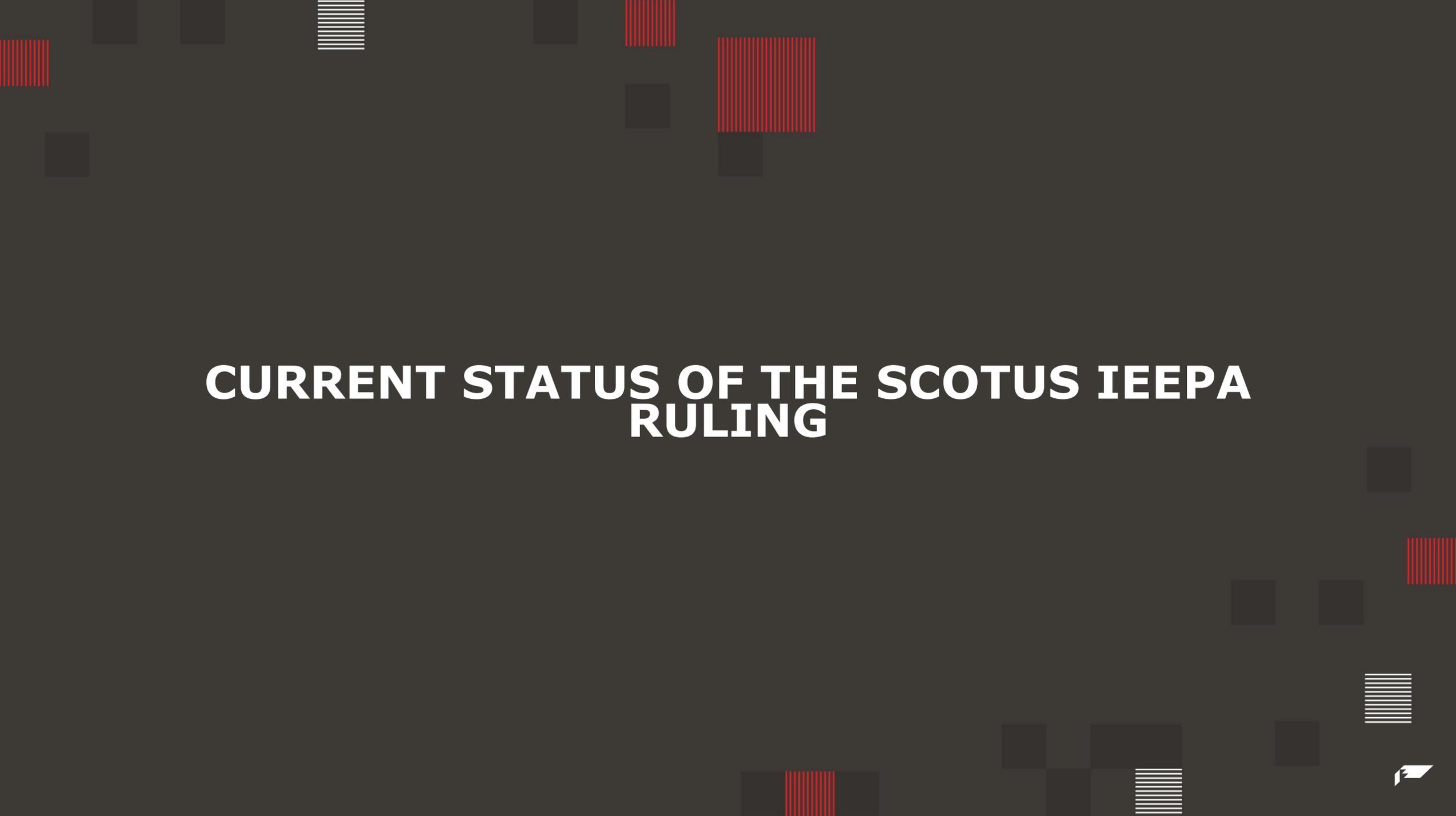
## Current Operational Notes

### What Is On the Horizon?

- Will Section 122 Duties Increase?
- Congressional and International Response

### Four Actionable Steps For Today

- 01 – File Timely Protests After Liquidations
- 02 – File Individual CIT Claim
- 03 – Sign Up for ACH Refunds
- 04 – Ensure IEEPA Entries are Audited



# **CURRENT STATUS OF THE SCOTUS IEEPA RULING**

# KEY TAKEAWAYS FROM SCOTUS DECISION



## IEEPA Does Not Authorize the Imposition of Tariffs

The Supreme Court ruled that the IEEPA does not grant the President the authority to impose tariffs or duties.

The Court highlighted that tariffs are a form of taxation, and the Constitution assigns taxing powers exclusively to Congress, not the President.

*The language in the statute permitting the President to "regulate ... importation" was deemed inadequate to justify the imposition of tariffs, particularly on a worldwide basis.*

Ruling can be found at this [link](#).



## All Tariffs Enforced Under IEEPA Are Considered Invalid

This ruling invalidates all IEEPA tariffs including:

- Fentanyl: China/Hong Kong
- Fentanyl: Mexico
- Fentanyl: Canada
- Reciprocal Tariffs: Global
- Threat to U.S. Security, Policy, and Economic Interests: Brazil
- Purchasers of Russian Oil: India

This ruling does **NOT** impact Section 301 or 232 tariff actions



## CBP Will Stop The Collection Of IEEPA Tariffs Effective 24 Feb 2026

An [Executive Order](#) was issued on 20 Feb 2026 to end the IEEPA tariff actions.

CBP issued a [CSMS message](#) on Sunday 22 Feb 2026 stating that IEEPA duties will no longer be collected effective 12:00 am EST on 24 Feb 2026.

CBP stated that all IEEPA HTS numbers will be inactive as of 24 Feb 2026.

The SCOTUS decision does **NOT** address any mechanism for immediate refund of IEEPA duties already paid by importers.

# COMPLETED TRADE REMEDY ACTIONS



## Section 301

- ✓ China's Forced Technology Transfer Policies and Practices
- ✓ Nicaragua Labor Rights, Human Rights, and Rule of Law

### Currently Suspended

- EU Large Civil Aircraft Dispute – *suspended to 04 Jul 2026*
- China's Targeting the Maritime, Logistics, and Shipbuilding Sectors for Dominance – *suspended to 10 Nov 2026*



## Section 232

- ✓ Steel
- ✓ Aluminum
- ✓ Automobiles and Automobile Parts
- ✓ Copper
- ✓ Timber and Lumber
- ✓ Medium-Duty Trucks, Heavy-Duty Trucks, and Medium- and Heavy-Duty Truck Parts
- ✓ Semiconductors and Semiconductor Manufacturing Equipment



## IEEPA

- ✓ Fentanyl: China/Hong Kong
- ✓ Fentanyl: Mexico
- ✓ Fentanyl: Canada
- ✓ Reciprocal Tariffs: Global
- ✓ Threat to U.S. Security, Policy, and Economic Interests: Brazil
- ~~✓ Purchasers of Russian Oil: India~~ *Ended on 07 Feb 2026*

# MAJOR EVENTS TIMELINE

20 February 2026

## Supreme Court Decision

- In *Learning Resources, Inc. v. Trump and Trump v. V.O.S. Selections, Inc.*, the U.S. Supreme Court held 6–3 that IEEPA does not authorize tariffs.
- The Court invalidated all tariffs imposed under IEEPA but did not explain how refunds would work.

04/05 March 2026

## CIT Orders Refunds and Reliquidation

- In *Atmus Filtration, Inc. v. United States*, the CIT ordered CBP to: (1) liquidate all unliquidated entries without IEEPA duties, (2) and reliquidate liquidated entries that are not yet “final,” also without IEEPA duties.
- The court stated that all importers of record benefit, not just those who filed lawsuits.
- The court signals that Judge Eaton will handle all IEEPA refund matters.

24 February 2026

## IEEPA Tariffs Stop

- CBP stopped collecting IEEPA duties on new entries as of 12:00 a.m. ET on February 24, 2026.
- The Administration immediately replaced them with Section 122 tariffs.

06 March 2026

## Government Response and Implementation Discussions

- CBP tells the court it lacks systems capacity to instantly process refunds at scale and requests time to build a process.
- The CIT holds closed-door conferences on refund mechanics; no refund timeline is set.
- DOJ signals a likely appeal to the Federal Circuit and resists immediate, automated refunds.



# U.S. Customs and Border Protection

## Cargo Systems Messaging Service

### CSMS # 67834313 - Ending Collection of International Emergency Economic Powers Act Duties

The purpose of this message is to provide guidance regarding the February 20, 2026 Executive Order (EO), "Ending Certain Tariff Actions," that terminates the collection of the additional *ad valorem* duties imposed pursuant to the International Emergency Economic Powers Act (IEEPA).

#### GUIDANCE

##### ENDING IEEPA TARIFF COLLECTION

Duties imposed pursuant to IEEPA under the following presidential actions, including all modifications and amendments, will no longer be in effect and will no longer be collected for goods entered for consumption or withdrawn from warehouse for consumption, on or after 12:00 a.m. eastern time on February 24, 2026:

- Executive Order 14193, *Imposing Duties To Address the Flow of Illicit Drugs Across Our Northern Border*, 90 Fed. Reg. 9113 (Feb. 1, 2025), as amended;
- Executive Order 14194, *Imposing Duties To Address the Situation at Our Southern Border*, 90 Fed. Reg. 9117 (Feb. 1,

Source



# U.S. Customs and Border Protection

## Cargo Systems Messaging Service

### CSMS # 67844987 - Imposing Temporary Section 122 Duties

The purpose of this message is to provide guidance regarding the February 20, 2026 Presidential Proclamation, "Imposing a Temporary Import Surcharge to Address Fundamental International Payments Problems," issued pursuant to Section 122 of the Trade Act of 1974 (Section 122), which imposed an additional 10% ad valorem duty on imported articles of every country for a period of 150 days, unless specifically exempt.

#### GUIDANCE

##### APPLICATION OF ADDITIONAL DUTY RATES UNDER SECTION 122

For articles that are the product of any country entered for consumption, or withdrawn from warehouse for consumption, on or after 12:01 a.m. eastern standard time on February 24, 2026, and through 12:01 a.m. eastern daylight time on July 24, 2026, the following HTSUS classification and additional duty rate apply under heading **9903.03.01**:

Except for products described in headings 9903.03.02–9903.03.11, and other than products for personal use included in accompanied baggage of persons arriving in the United States, articles the product of any country, as provided for in subdivision (aa) of U.S. note 2 to subchapter III of chapter 99 of the HTSUS, will be subject to an additional ad valorem rate of **10%**

Source

# MAJOR EVENTS TIMELINE

20 February 2026

## Supreme Court Decision

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- DOJ signals a likely appeal to the Federal Circuit and resists immediate, automated refunds.

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES,

Defendant.

Before: Richard K. Eaton, Judge

Court No. 26-01259

**ORDER**

Plaintiff Atmus Filtration, Inc. (“Plaintiff”) is the importer of record of entries that entered the United States subject to duties imposed by various Executive Orders pursuant to the International Emergency Economic Powers Act (“IEEPA”). Plaintiff commenced this lawsuit seeking, inter alia, injunctive and monetary relief, including a “refund to Plaintiff [of] all funds paid pursuant to the [Executive Orders] including where necessary reliquidation of Plaintiff’s entries, as well as interest at the legal rate.” Compl. ¶ 56(e), ECF No. 2.

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

# INITIAL CIT ORDER FOR IMPORTER-WIDE RELIEF

- Issued by Judge Eaton of the US Court of International Trade (CIT) on 04 March 2026.
- Holds that all importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the Supreme Court’s *Learning Resources* decision
- Explains why the Court’s order is not an impermissible “universal injunction”, but a lawful exercise of the CIT’s exclusive customs jurisdiction
- Concludes that this relief is required to ensure uniform administration of customs law, not limited to the named plaintiff
- Directs CBP to:
  - liquidate unliquidated entries without IEEPA duties
  - reliquidate liquidated but non-final entries to remove IEEPA duties
- [Source Document](#)

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES,

Defendant.

Before: Richard K. Eaton, Judge

Court No. 26-01259

**AMENDED ORDER**

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# AMENDMENT TO THE ORDER ISSUED

- The 05 March 2026 amendment didn’t change what the Court ordered — it changed how clearly the Court explained its authority.
- Judge Eaton anticipated the government would argue that this was an improper nationwide injunction, so the amended order spends time explaining why that argument doesn’t apply in customs cases.
- The relief stayed the same; the Court clarified and reinforced its legal authority.
- [Source Document](#)

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UNITED STATES COURT OF INTERNATIONAL TRADE

BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

ATMUS FILTRATION, INC.,

Plaintiff,

v.

Court No. 26-01259

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

Defendants.

**DECLARATION OF BRANDON LORD**

I, Brandon Lord, pursuant to 28 U.S.C. § 1746, and based upon my personal knowledge and information made known to me in the course of my employment, hereby make the following declaration with respect to the above-captioned matter:

1. I am the Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (CBP), a position I have held since July 2022. In my role, I lead CBP's strategic efforts to enforce and protect the revenue, including the implementation of tariff measures under Section 232 of the Trade Expansion Act of 1962 and the International Emergency Economic Powers Act. I lead the administration of priority international trade issues, including Tariffs and Trade Remedies, Intellectual Property

# CBP FILING ON IEEPA REFUND FEASIBILITY

- CBP explains liquidation mechanics, operational constraints, and a proposed ACE-based refund approach
- See next slides for key takeaways from this document
- [Source Document](#)

# KEY TAKEAWAYS – CBP FILING

1

## IEEPA Refund Issue Overview

- Approximately \$166 billion collected in IEEPA duties and deposits.
- 53.17 million entries involved IEEPA duties.
- Around 20.1 million entries are still unliquidated.
- 63% of affected entries are informal and usually liquidate upon duty payment.

*CBP faces an unprecedented volume and complexity in this refund process.*

2

## CBP Unable to Stop Recent Liquidations

- CBP liquidates formal entries in ACE weekly at 2:00 a.m.
- On 06 March 2026, over 700,000 entries were liquidated, including 339,000 with IEEPA duties.
- Around 333,000 IEEPA-affected entries are set to liquidate on 13 March 2026.
- CBP cannot stop only IEEPA entries without pausing liquidation of many unrelated entries.

3

## Informal Entries Present Significant Limitations

- Informal entries automatically liquidate once duties are paid.
- CBP cannot prevent informal entry liquidation.
- About 4 million informal entries filed before the end of IEEPA tariffs remain unliquidated.
- Many will liquidate on 16 March 2026, when importers settle their March Periodic Monthly Statement.

*Liquidation proceeds despite any favorable court rulings.*

# KEY TAKEAWAYS – CBP FILING

4

## Entry-by-Entry Refunds are Impractical

- Each entry summary averages about 20.5 lines.
- ACE cannot easily separate IEEPA duties; CBP staff may have to manually calculate.
- Removing IEEPA duties per entry would mean updating 1.68 billion lines and ~4.4 million staff hours.
- This would divert resources from AD/CVD enforcement, transshipment detection, revenue protection, and national and economic security work.

5

## Refunds Require ACH Setup

- Since 06 February 2026, all CBP refunds are electronic.
- 330,566 importers paid IEEPA duties, but only about 6% have ACH set up.
- 7,700 refunds for 2,897 importers have already been rejected due to missing ACH since the transition.

*Refunds approved cannot be paid without completed ACH setup.*

6

## CBP's Proposed Solution: Importer-Level Refunds in ACE

- The importer files a declaration in ACE that includes a list of entries on which IEEPA duties were paid.
- ACE runs a series of validations on each entry within the declaration and automatically re-calculates the duty owed without the IEEPA tariffs (with applicable interest).
- CBP verifies the declaration and processes refunds as soon as practicable.
- ACE automatically finalizes (liquidates or reliquidates) the entries.
- ACE automatically aggregates the refunds with interest by importer and liquidation date.
- CBP certifies the refunds.
- The Department of the Treasury issues IEEPA refunds electronically.

# KEY TAKEAWAYS – CBP FILING

## 7

29. CBP is making all possible efforts to have this new ACE functionality ready for use in 45 days. This new process will require minimal submission from importers. It will also minimize errors by ensuring accurate IEEPA refund calculations through system validations and allowing for a review period for CBP to resolve any discrepancies with the importer and to confirm no other outstanding enforcement issues or no revenue is owed. The process will be simpler and more efficient than the existing functionalities, and CBP will provide guidance on how to file to refund declarations in the new system.

[Source](#)

ATMUS FILTRATION, INC.,  
Plaintiff,  
v.  
UNITED STATES,  
Defendant.

Before: Richard K. Eaton, Judge  
Court No. 26-01259

**ORDER**

Upon consideration of the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (ECF No. 31), and following the conference held today, it is hereby

**ORDERED** that the amended Order dated March 5, 2026 (ECF No. 29) is suspended to the extent that it directs immediate compliance.

/s/ Richard K. Eaton  
Judge

Dated: March 6, 2026  
New York, New York

# IMMEDIATE COMPLIANCE TEMPORARILY SUSPENDED

- Does not reverse the 04 March 2026 or 05 March 2026 orders
- Temporarily suspends immediate implementation
- Issued following CBP filing on IEEPA Refund Feasibility
- [Source Document](#)

ATMUS FILTRATION, INC.,

Plaintiff,

v.

UNITED STATES,

Defendant.

Before: Richard K. Eaton, Judge

Court No. 26-01259

**ORDER**

It is estimated that U.S. Customs and Border Protection (“Customs”) has collected approximately \$165 billion in duties pursuant to the International Emergency Economic Powers Act (“IEEPA”). These duties must now be refunded with interest, and the clock is ticking. Further interest is accumulating every day, with approximately \$650 million accruing per month. If the entries are not liquidated before the end of the year, it is further estimated that \$10 billion of interest will have accrued. American taxpayers will bear this financial burden.

The court has read the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (ECF No. 31), which states that Customs “can develop and implement new . . . functionality” in Customs’ Automated Commercial Environment (known as ACE) “that will streamline and consolidate refunds and interest payments on an importer basis” and describes the steps of a simple and efficient process to issue the refunds. Decl. ¶ 27. To ensure the timely development and implementation of the refund process, it is hereby

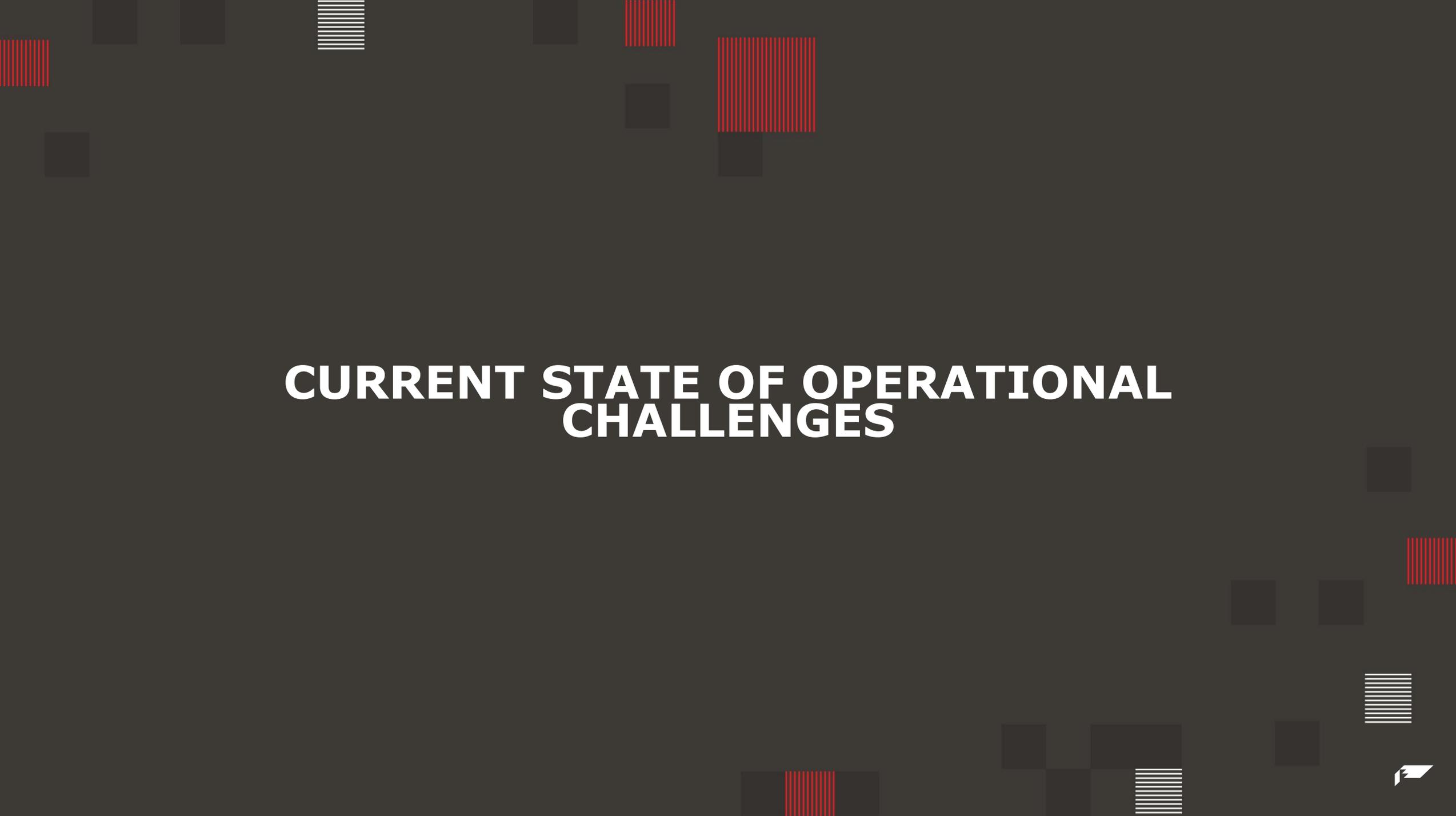
# CIT EMPHASIZES FINANCIAL IMPACT OF DELAYS

- On 06 March 2026 Judge Eaton issued another order emphasizing the financial burden of delay (interest accrual and taxpayer impact).
- Emphasizes the financial and taxpayer impact of continued delay while allowing operational leeway.
- This order states that the government should file a short report by 2:00pm EDT on 12 March 2026.
- [Source Document](#)



# POTENTIAL NEXT STEPS AND OPEN QUESTIONS

- DOJ has said it will appeal the refund order (but has not yet done so) to the Federal Circuit (CAFC)
  - If DOJ appeals, it is unclear whether CBP will continue implementing the new process.
- Additional court filings or guidance may follow as implementation progresses
  - [Link to Atmus Filtration Inc vs United States Filings](#)
- CBP refund procedures remain subject to change based on litigation outcomes



# **CURRENT STATE OF OPERATIONAL CHALLENGES**

# ENTRY DATE VS. DUTY DATE



## QUESTION:

Which date does CBP use to determine duty rates, and how does that differ from the entry date?

## SOURCE DATA:

- [19 CFR 141.68: Time of Entry](#)
- [Entry Summary CATAIR \(Duty Date Matrix, pg. 158\)](#)
- [19 CFR 18.1: In-bond Application and Entry](#)

## NOTES:

- **Entry Date** is when CBP considers the entry filed and released.
  - Shipment must have arrived within port limits.
  - Carrier must have arrived the conveyance in AMS.
  - *This date drives statement payment timing.*
- **Duty Date** determines classification and duty rates.
  - Often the same as the entry date
  - Differs for FTZ withdrawals and in-bond movements

## Special Circumstances

### FTZ Withdrawals (Entry Type 06)

- Duty date = Privileged Foreign Status (PF) admission date

### In-bond Shipments

- Duty date = in-bond date
- In-bond must be filed and accepted.
- Conveyance must have arrived in AMS.

# IN-BOND DATE AND IEEPA TARIFFS



## QUESTION:

Why are IEEPA tariffs still required for certain in-bond entries dated before 24 February 2026?

## NOTES:

- CBP validations apply IEEPA duties based on the **duty date**
- For in-bond shipments, the in-bond date determines the duty date.
- If the in-bond date is prior to 24 February 2026, IEEPA duties are still required.
- There is **no workaround** when the in-bond date predates 24 February 2026.
  - *Presumably, these duties will be refunded through the IEEPA duty refund process.*
- Importers should ensure brokers have the correct conveyance arrival date at the first U.S. port.

# FTZ WITHDRAWALS AND VALIDATION ISSUES



## QUESTION:

What caused the recent FTZ withdrawal issues related to IEEPA tariffs, and where do things stand now?

## NOTES:

- FTZ Privileged Foreign Status date sets the **duty date**
- Prior to the recent update, IEEPA tariffs were required when the PF date fell between 04 February **2025** and 23 February **2026**
- CBP deployed a validation to reject FTZ withdrawals with IEEPA tariffs
- That validation inadvertently impacted non-IEEPA trade remedies
- CBP corrected the issue on **06 March 2026**
  - *IEEPA tariffs are no longer required for FTZ withdrawals with PF dates in that period*



# CHAPTER 99 PROVISIONS AND TRADE DEALS



## QUESTION:

Which IEEPA Chapter 99 provisions were end-dated, and how does this affect trade-deal and civil aircraft exemptions?

## NOTES:

- All IEEPA tariffs under:
  - IEEPA Fentanyl (Canada, Mexico, China, Hong Kong)
  - IEEPA Reciprocal tariffs
  - IEEPA Brazil
  - IEEPA Russian Oil (India) **have been end-dated**
- This includes IEEPA tariffs tied to certain trade-deal countries
- Civil aircraft exemptions:
  - Still apply for Great Britain, Japan, and Korea
  - EU civil aircraft IEEPA provisions were end-dated
- Section 122 does not include trade-deal exemptions
- Section 122 civil aircraft exemption applies to all countries
  - Has a different tariff list than the trade deal civil aircraft exemptions



**WHAT IS ON THE HORIZON?**

# WILL SECTION 122 DUTIES INCREASE?

- “I, as President of the United States of America, will be, effective immediately, raising the 10% Worldwide Tariff on Countries, many of which have been ‘ripping’ the U.S. off for decades, without retribution (until I came along!), to the fully allowed, and legally tested, 15% level,” President Trump on Truth Social, 21 February 2026
- “Effective immediately I am raising the 10% Worldwide Tariff ... to the fully allowed 15% level.” President Trump on Truth Social, 23 February 2026
- “The administration is working on raising it to 15% in a separate order that the President will need to sign.” Unnamed White House official on 24 February 2026
- “The current 10% tariff, which will rise to a 15% tariff, was imposed under Section 122 of the Trade Act of 1974 and can last for only 150 days unless Congress approves an extension.” Treasury Secretary Bessent on 05 March 2026



Twenty-four states filed a CIT case challenging the use of Section 122. None of the complaints argue that **15% is unlawful if Section 122 applies**. Section 122 explicitly authorizes tariffs “**not exceeding 15%**” for up to 150 days.

# CONGRESSIONAL RESPONSE

## Overall

- Most lawmakers view SCOTUS decision as confirming Congress's constitutional authority over tariffs and taxes, but there is significant disagreement over whether additional tariff authorities should be delegated.
- Key committees prefer oversight and hearings, focusing especially on refunds, rather than new laws.
- Two bills have been introduced around the refund process
  - **"Restoring Economic Lifelines for Independent Enterprises and Family Businesses Act,"** would give US CBP 90 days to refund all IEEPA tariffs it collected since January 2025.
  - **"The Tariff Refund Act of 2026"** would require US CBP to refund, with interest, all tariffs unlawfully collected under the International Emergency Economic Powers Act by mandating reliquidation and setting a 180-day deadline, regardless of liquidation status or protest requirements.



## What to Watch For

- Action around the 150-day expiration of the Section 122 authority (approximately 24 July 2026)
- Further negative economic impacts
- Midterm election campaigning



# INTERNATIONAL RESPONSE



## Impact to Trade Deals

The White House Fact Sheet on Temporary Import Duty stated, "The United States will maintain its commitment to legally binding Agreements on Reciprocal Trade and expects the same dedication from its trading partners."

The prompt shift to Section 122 tariffs reflects a continuation of the Trump Administration's tariff approach.

According to news reports, many countries view the Supreme Court IEEPA ruling as a domestic issue and do not anticipate it will substantially affect completed agreements, given the availability of other tariff authorities.



## Reactions from Countries So Far

Specific reactions include:

- **European Union** – reassessing the agreement, but not withdrawing yet
- **Canada and Mexico** – welcomed the ruling and the 122 exemption
- **China** – no public response, preparing for the Trump visit, beginning 31 March 2026
- **India** – welcomed tariff reduction but not seeking wholesale renegotiation
- **Other countries** – watchful around new 232 and 301 cases



# FOUR ACTIONABLE STEPS FOR TODAY

# ACTIONABLE STEPS FOR TODAY

File Timely Protests  
After Liquidation

**01**

Track liquidation dates carefully, file protests to keep refund rights, and stop entries from finalizing during this interim period.

File Individual  
CIT Claim  
(If Appropriate)

**02**

**Consult your legal counsel promptly**

Importers may choose to file in CIT to protect judicial rights based on risk, exposure, and timing.

Sign Up for ACH  
Refunds

**03**

Refunds are processed electronically only; without ACH Refund set up, no refund will be issued.

Ensure IEEPA Entries  
Are Audited

**04**

Audit IEEPA-paid entries to ensure clean, accurate data—key to faster validation and refunds.

*These steps **preserve options, prevent delays, and position importers** for whatever refund process CBP implements next.*

# 01 — FILE TIMELY PROTESTS AFTER LIQUIDATION

File Timely Protests  
After Liquidation

01

Track liquidation dates carefully, file protests to keep refund rights, and stop entries from finalizing during this interim period.

## Why this Matters

- Once an entry liquidates, the clock starts running.
- A timely protest preserves your right to challenge duties if refunds are delayed, denied, or limited.

## Key Idea

*Filing a protest is about protecting options, not predicting outcomes.*

# IS IT POSSIBLE FOR AN IMPORTER TO SUBMIT THEIR OWN IEEPA PROTESTS?



## Feasibility & Resources

Yes, it is possible. Although it is usually discouraged under typical conditions, **in this case it is both reasonable and prudent.**

*You must have an ACE account and be designated as a 'Protest Filer' by your 'Trade Account Owner'.*

Key Resource Links:

- [Getting Access](#)
- [ACE Portal Protest Processing Step-by-Step Guide](#)



## General Notes

A recent update from one of our importers and their CEE provided the following IEEPA protest guidelines. *Expeditors is currently confirming whether these will be applied universally.*

- Protests are limited to a maximum of 50 entries
- Document packets are not required
- An Excel file should be included with entry number, 7501 line, origin country, HTS number, SKU (if possible), description (if possible), and IEEPA duty refund amount

Suggested narrative is provided on the next slide.

# SUGGESTED IEEPA PROTEST VERBIAGE

[Importer's Legal Name] hereby submits this formal protest under 19 U.S.C. § 1514 and 19 C.F.R. § 171.11(b)(2) in connection with Entry Number [Entry Number].

The importer respectfully protests the IEEPA classifications and associated rates as liquidated on the subject entry. This protest seeks a refund of duties totaling [Refund Amount], assessed under tariffs imposed pursuant to the International Emergency Economic Powers Act (IEEPA). These duties were collected despite judicial findings that such tariffs exceed the scope of presidential authority.

Specifically, both the U.S. Court of International Trade and the U.S. Court of Appeals for the Federal Circuit have ruled that the tariffs in question were unlawfully imposed. Additionally, on February 20, 2026, the U.S. Supreme Court (*Learning Resources, Inc. v. Trump*, Docket No. 24-1287) ruled that the IEEPA does not grant the president the authority to impose tariffs, and that the collection of such tariffs therefore is illegal.

In light of these rulings, [Importer's Legal Name] respectfully asserts that the duties collected under these tariffs were improperly assessed and requests that U.S. Customs and Border Protection (CBP) preserve the importer's refund rights by suspending action on this protest pending official guidance regarding the disposition of IEEPA duties paid.

Supporting documentation is attached for your review. Please advise if any additional materials are required to facilitate processing of this refund request.

Sincerely,

[Your Name]

[Your Title]

[Importer's Legal Name]

# 02 — FILE INDIVIDUAL CIT CLAIM

File Individual  
CIT Claim  
(If Appropriate)

02

## Consult your legal counsel promptly

Importers may choose to file in CIT to protect judicial rights based on risk, exposure, and timing.

## Why this Matters

- While the CIT has signaled broad relief, litigation posture and appeals are still evolving.
- Some importers may choose to independently preserve judicial rights.

## Key Idea

*Importers should coordinate with counsel based on exposure, timing, and business risk tolerance. This is not required for every importer, but it can provide an added layer of protection.*

# 03 — SIGN UP FOR ACH REFUNDS

Sign Up for ACH  
Refunds

03

Refunds are processed electronically only; without ACH Refund set up, no refund will be issued.

## Why this Matters

- CBP now issues refunds electronically only.
- Without ACH Refund setup, refunds cannot be released—even if approved.

## Key Idea

*This is the single most practical step importers can take right now. Refund eligibility does not matter if CBP cannot send you the money.*



# CBP Modernizes Electronic Refund Enrollment Process

U.S. Customs and Border Protection (CBP) recently improved the Automated Clearing House (ACH) refund sign-up process in support of [Executive Order 14247](#) and the mandatory transition to electronic refunds on February 6, 2025, as announced in the Federal Register. To authorize ACH refunds, the trade community must now use the Automated Commercial Environment Secure Data Portal (ACE Portal). Learn more below about how to get an ACE Portal account and use the new ACH refund authorization tool.

## Step 1: Ensure ACE Portal Access with the Importer Sub-account View

- For ACE Portal trade account owners (TAO) with importer sub-account access, proceed to Step 2.
- For ACE Portal TAOs without the importer sub-account view, learn how to add the importer sub-account view on the [Managing an ACE Portal Account webpage](#).
- For those who receive refunds but do not currently have ACE Portal account access, use the [new automated application](#) to create a top account with the importer sub-account view. Check out this [Information Notice to learn more about the modernized application tool and related training resources](#).

ACE Portal users must have a current CBP Form 5106 record on file with CBP to access the Importer sub-account view

**Information Notice:**  
[Modernized ACE Portal Importer Account Application](#)



**Training Guide:**  
[Modernized ACE Portal Importer Account Application](#)



## Step 2: Use the ACE Portal to Manage ACH Refund Information

1. Log in to your ACE Portal top account as TAO or as an authorized Proxy TAO or Trade Account User.
2. Navigate to the importer sub-account view and locate the *ACH Refund Authorization* tab.
3. View, add, and update U.S. bank information for receiving refunds.

For more information and training resources, review this [Information Notice about the new ACH tab](#).

CBP Form 4811 "Notify Parties" will continue to receive paper checks until February 6, 2026. However, "notify parties" may apply anytime for an ACE Portal importer sub-account and enter their bank information to prepare to begin receiving electronic refunds on February 6, 2026.

**Information Notice:**  
[New ACE Portal ACH Enrollment Tool](#)



**Training Guide:**  
[New ACE Portal ACH Enrollment Tool](#)



**REMEMBER:** ACE Portal users with importer sub-account access can run the REV-603 Trade Refund report in ACE Reports to view refund data. For help running the report, review the [ACE Refund Report Quick Reference Card](#)

**Training Guide:**  
[ACE Refund Report](#)



# 04 — ENSURE IEEPA ENTRIES ARE AUDITED

Ensure IEEPA Entries  
Are Audited

04

Audit IEEPA-paid entries to ensure clean, accurate data—key to faster validation and refunds.

## Why this Matters

- CBP has stated that future IEEPA refunds will include ACE validations and an active CBP review period.
- Discrepancies, incomplete data, or unresolved issues could delay validation or payment.

## Key Idea

*CBP will be validating and reviewing IEEPA entries. Pre-audited, organized entry data positions importers to move quickly once CBP issues refund guidance.*

None of these steps assume refunds are automatic or immediate.

They are about **staying prepared, preserving rights, and avoiding preventable delays** while CBP and the courts work through implementation.



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