

## ECIA Industry Alert: June 2, 2026 – IEEPA Refund Process

On June 2, the Trump administration formally appealed the Court of International Trade's (CIT) April 17th order that required refunds of IEEPA tariffs for all affected importers.



The government is challenging the court's ability to issue a broad, industry-wide ("universal") refund order. The government's argument is:

- The court can only order refunds for companies that have filed their own individual lawsuits.
- For entries liquidated more than 90 days ago, non-litigants will likely need to file a lawsuit to get refunds.

### Current Refund Status

CBP has already started processing refunds through the new CAPE system:

- Phase 1 (underway): Refunds for unliquidated entries and those liquidated within the last 80–90 days.
- This covers roughly 63% of the total entries subject to IEEPA tariffs.

The remaining ~37% (mostly older, fully liquidated entries) are now the main point of contention.

### Context on Lawsuits

- Over 3,800 companies have already filed refund lawsuits in the CIT.
- This is a small fraction of the 300,000+ importers owed money.
- The government's position: Only those who sue will get refunds on the older liquidated entries.

### What This Means for Your Company

- Review your liquidation dates immediately. The older your entries are, the higher the risk you will need to file a lawsuit to recover those duties.
- Companies still on the sidelines should weigh the cost/benefit of filing a CIT lawsuit now, especially if you have significant older entries.

- The appeal will go to the Federal Circuit (and potentially the Supreme Court), so the final outcome may take time.

**Additional Note**

- Late last Friday, a federal judge ordered the Customs Commissioner to appear in court regarding the government's compliance with refund obligations, signaling the dispute over how refunds should be handled is far from settled. CBP Commissioner Rodney Scott is scheduled to appear in court on June 9th to address the refund process.