

## Frost Law's Tariff Basics: New Developments Show You May Need a Law Firm to Get Your IEEPA Tariff Refund

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**Following a U.S. Supreme Court decision earlier this year overturning a key tariff provision, the import world has been looking at the potential for more than \$166 billion in government refunds.**

It's a historic situation for some 330,000 importers that paid these tariffs. But recent maneuvers by the federal government create new, complicated hurdles for importers trying to recoup their money.

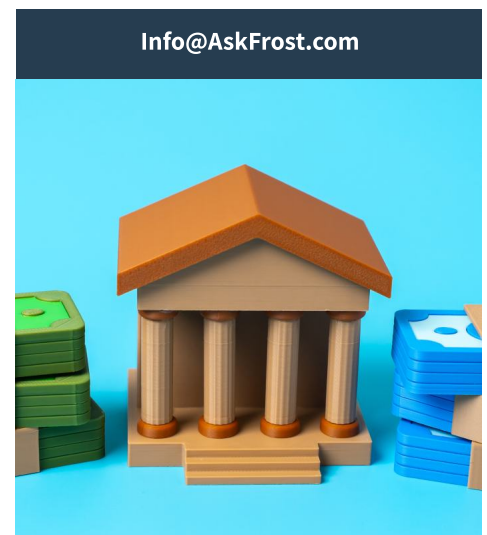
For many, these refunds will not be automatic. And suddenly, many importers may need to file a lawsuit to protect their financial interest. That's because the U.S. government recently made clear that it doesn't think it owes tariff refunds to a large category of importers.

The tariff landscape has dramatically shifted. If you are an importer waiting to recover your refund of duties paid under the International Emergency Economic Powers Act (IEEPA), you may be relying solely on your customs broker. These recent developments in the federal courts suggest that you may need to hire an attorney in order to protect your refund rights.

This is where Frost Law can help. To help importers and others with interests in IEEPA tariffs, here's an overview to help importers untangle a thicket of government acronyms and understand more about their options.

### **The Government Has Drawn a Line; Don't Assume Tariff Refunds Are Automatic**

In February of this year, the Supreme Court struck down the IEEPA tariffs as unlawful. U.S. Customs and Border Protection (CBP) responded by establishing a refund mechanism called CAPE – short for Consolidated Administration and Processing of Entries -- that would allow importers to submit refund requests.



Many importers reasonably concluded that they could submit refund requests through CAPE, that their money was on its way back automatically. In short, they thought no further action was needed.

But on May 29, 2026 the government clarified its actual position, and it is significantly narrower and restrictive than most importers realize. In filings before the U.S. Court of International Trade (CIT), the U.S. government made clear that it does not believe it owes refunds on import entries that have been liquidated unless the importer has filed its own lawsuit in federal court. The government also announced, for the first time, that it intends to appeal the court order that had previously required automatic refund.

The government has now directly told you and other importers what it intends to do. The question is whether you will be protected when the government takes action against automatic refunds.

### **What CAPE Actually Covers — And What It Doesn't**

CAPE is currently in “Phase 1,” which allows importers to seek IEEPA refunds for import entries that are unliquidated as well as entries that have been liquidated for less than 80 days. CBP has acknowledged its obligation to process refunds through the administrative system. But there’s a twist. For entries that have been liquidated more than 80 days, importers currently have to follow a different approach:

**Claims with the CIT may need to be filed for entries liquidated more than 80 days:** These entries cannot be filed in Phase 1 of CAPE. And with it unclear when this next stage will open given government litigation, waiting is not a viable strategy. For these entries, a claim should also be

filed at the Court of International Trade to preserve your full legal rights, particularly given the government's stated intent to appeal the order that would have protected importers who did not file suit.

### **Attorneys Can Help When The Customs Broker Can't**

Here’s a critical point for importers seeking a refund but need to go to court. A customs broker cannot file a case in federal court for IEEPA refunds. The Court of International Trade is a federal court, and only licensed attorneys can represent importers there.

This distinction is critical. The U.S. government has confirmed it will contest refunds for importers who have not filed suit. If a court order ultimately becomes the only mechanism by which importers can recover IEEPA refunds on liquidated entries, having an active case at the Court of International Trade, filed by a licensed attorney, will be critical in protecting your legal rights. In this scenario, having an attorney will be needed to ultimately recover IEEPA tariff refunds.

### **Time is Limited: The Statute of Limitations Is Running Right Now**

The deadlines governing an importer’s right to a refund are tied directly to when each entry was liquidated, and that 80-day window does not pause while the government litigation plays out. Every day that passes without action is a day closer to an importer losing their refund rights.

Once the window to file a submission in CAPE or a claim in the Court of International Trade closes, it cannot be reopened. An importer who lets these deadlines expire will have no legal options to pursue a refund.



## **The “Belt-and-Suspenders” Approach**

With so much IEEPA tariff refund money at stake, the prudent strategy is to pursue every available avenue simultaneously rather than relying on any single mechanism. That means continuing CAPE filings for qualifying entries, potentially filing timely protests with CPB, and working with legal counsel to file suit at the Court of International Trade before the statute of limitations expires.

## **Contact Frost Law About Your Tariff Refund Options**

If you have import entries that can be filed within CAPE Phase 1 or entries that have been liquidated for more than 80 days ago, prompt legal review is essential. Prompt action can make a huge difference in recovering your money. Early evaluation of your entry timeline, liquidation dates, CBP filings and CIT claims can preserve your rights to recover duties that were unlawfully collected.

Contact Frost Law at (410) 497-5947 or [schedule a confidential consultation](#) to evaluate your tariff refund options.

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