

CUSTOMER ADVISORY

U.S. Supreme Court Rules on Tariffs Imposed Under IEEPA
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The U.S. [Supreme Court](#) has ruled that President Trump's sweeping tariff policy has violated U.S. federal law. This decision, supported by six of the Court's nine justices, centered on the tariffs imposed under the International Emergency Economic Powers Act (IEEPA), a national security law that allows the president to regulate economic activity during emergencies.

In the majority opinion, Chief Justice John Roberts stated that the Trump administration's use of the law went too far and that President Trump would need a distinct law from Congress "to justify his extraordinary assertion of the power to impose tariffs."

What you need to know:

1. The Court of International Trade will determine the appropriate relief, and the question on the minds of most importers will now be on claiming tariff refunds, although the court did not say what should happen to the more than \$139 billion estimated to have been collected so far.
2. Per [the Electronic Refunds Final Rule](#) that became effective February 6, 2026, U.S. Customs and Border Patrol (CBP) is expected to issue all refunds electronically. CBP has already called for importers to register for electronic refunds. Please refer to our [Compliance Advisory from February 4, 2026](#) for further details as well as [CSMS 67270895](#). For Ace Portal Trade Account Owners, the Electronic Refund Enrollment Process has been further simplified.
3. Importers should anticipate system updates within ACE before any procedural changes take effect. Until CBP issues formal guidance and completes the necessary programming updates,

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entries subject to IEEPA must continue to be filed and reported accordingly. We will provide updates as soon as CBP releases additional instructions and will monitor system changes closely to determine whether entry revisions may be made prior to applicable statement due dates, where permissible.

ONE FORWARDER, ONE BROKER = OVERALL COMPLIANCE

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