

CUSTOMER ADVISORY

U.S. Compliance Advisory
27 FEBRUARY 2026



KWE
Global Logistics Partner

In light of the [Supreme Court decision](#) striking down the International Emergency Powers Act (IEEPA) tariffs and the creation of the [Section 122](#) “surcharge,” importers are now faced with a complex challenge, as reflected in the volume of inquiries we have received:

1. Managing immediate exposure to Section 122 tariffs, which have a 150-day duration; and
2. Preserving and pursuing refunds for IEEPA tariffs previously paid

Presently, there are multiple actions related to the refund of IEEPA duties:

- FedEx has filed a lawsuit to have the courts issue a decision on how the refunds are to be issued. Additionally, new legislation has been introduced to address the refund of IEEPA duties, and the original case has been remanded by the Supreme Court to the Court of International Trade (CIT) to determine the appropriate mechanism for facilitating refunds.
- U.S. Customs and Border Protection (CBP) has previously commented that they will work with the CIT on the liquidation/re-liquidation of entries that were subjected to IEEPA duties. CBP has also already established the mechanism for importers to register to receive electronic refunds (see: [Customs ACH Refunds FAQ](#))
- CBP is not currently able to process what will amount to millions of [Protests](#) and/or [Post Summary Corrections \(PSCs\)](#) until clear direction is received from the CIT.

If/when requested by the importer, brokers and attorneys will be charging a processing fee to file formal requests for refunds. Importers are advised to wait for instructions to come from the CIT and CBP on how to facilitate the refunds.



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- [2026 CBP's Trade & Cargo Security Summit | April 28-30, 2026, Dallas, TX](#)
Registration is now open for in-person attendance which will close on April 16, 2026.
Registration for virtual attendance will close on April 24, 2026.

[SIGN UP HERE](#) – ONE FORWARDER, ONE BROKER = OVERALL COMPLIANCE



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