



Fact Sheet | 02.27.2026

UNDERSTANDING THE SUPREME COURT RULING REGARDING THE INTERNATIONAL EMERGENCY ECONOMIC POWERS ACT

Navigating the recent Supreme Court ruling and how it affects your business

**All information provided herein is informational and advisory only. We strongly encourage importers to consult legal counsel for definitive and binding information.*

Supreme Court Ruling on IEEPA Duties

Issued: February 20th, 2026

Countries: All

- The Supreme Court issued its long-awaited ruling on if President Trump had the power to issue international tariffs under the International Emergency Economic Powers Act. The Supreme Court voted in a 6-3 ruling that President Trump did exceed his authority by issuing tariffs under this act. [Supreme Court Rules Against Tariffs Imposed Under the International Emergency Economic Powers Act \(IEEPA\) | Congress.gov | Library of Congress](#)
- The court was clear that the President's Administration's interpretation of IEEPA and that he had power under this Act to impose tariffs intrudes on the powers of Congress.
- The U.S. Supreme Court confirmed that the U.S. Court of International Trade (CIT) has exclusive jurisdiction over tariff-related claims under 28 U.S.C. § 1581(i)(1). The CIT will decide if refunds will be issued and the processes to recover the refunds.
- Claims for refunds of duties under 28 U.S.C. § 1851(i) traditionally has been subject to a two-year statute of limitations, beginning after the cause of action first accrues. There are currently over 2000 cases filed under 28 U.S.C. § 1851(i) being held by the CIT awaiting the mandate and CIT decisions.
- The Supreme Court will need to issue a Federal mandate to the Court of International Trade for the process to start. This mandate is required to be sent within 32 days of the Supreme Court ruling. A petition has been submitted to the Supreme Court to expedite this process and not wait the 32 days.
- A previous case with the Court of International Trade (United States v. United States Shoe Corporation) took 5 years for refunds to be processed and received.
- Tariffs that were issued under IEEPA are China Fentanyl IEEPA, Reciprocal IEEPA, Canda IEEPA, Mexico IEEPA, India Russian Gas IEEPA, and Brazil Human Rights IEEPA. And these are the provisional tariffs that will be evaluated in the CIT review and decision.
- eShipping will be monitoring this situation and update as information is made available.

CUSTOMS AND BORDER PROTECTION

Effective: February 24th, 2026

Countries: All

- In reaction to President Trump's Executive Order found here [Ending Certain Tariff Actions – The White House](#), Customs and Border Protection announced on February 22nd, 2026 that they will have the programming in place to stop collecting International Emergency Economic Powers Act Duties on February 24th, 2026. The CSMS can be found here [CSMS # 67834313 - Ending Collection of International Emergency Economic Powers Act Duties](#).
- Customs Entries submitted for Cargo Release into the United States will need to be submitted with IEEPA duties owed if shipments need submitted to CBP prior to February 24th, 2026. Most entries submitted on February 23rd, 2026 should be corrected on February 24th, 2026 before duty payment to Customs and Border Protection completed. This is only if Customs and Border Protection's Automated Commercial Environment changes allow for entry corrections and are implemented on February 24th, 2026 as stated in the CSMS. Direction on how you would like to handle Customs entry submission to Customs and Border Protection will need to be discussed with your Customs House Broker.
- The International Emergency Economic Powers Act duties listed as being removed by Customs and Border Protection are listed below:
 - Canada IEEPA, Mexico IEEPA, China Fentanyl IEEPA, Reciprocal IEEPA for All Countries, Brazil Human Rights IEEPA, and India Russian Gas IEEPA
- Currently the Automated Commercial Environment which is CBP's operating system is assessing IEEPA duties on the below entries submitted for clearance.
 - Entries that are submitted for consumption clearance before February 24th, 2026.
 - Entries that have an In-Transit bond prior to February 24th, 2026.
- Currently CBP is **rejecting** any post summary corrections (PSCs) that are submitted to remove the IEEPA duties.
 - Post Summary Corrections are the process CBP uses to correct entries prior to liquidation. PSCs can be filed up to 300 days after the date of clearance if CBP does not liquidate the entry prior.
- CBP has stated that they typically liquidate entries within 314 days of import. Liquidation is the process by which CBP finalizes the duties, taxes, and fees owed on imported goods. Liquidation of entries can be earlier or later depending on CBP and their processes. Liquidation can be protested and CBP can suspend liquidation. Currently though, CBP is rejecting protests to suspend liquidation when the suspension would be for IEEPA duties being collected by CBP.

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- For CBP entries that have liquidated importers have 180 days to protest the applicability of IEEPA duties to that entry due to the Supreme Court ruling.
- Currently, CBP is not rejecting protests that are submitted for IEEPA duty applicability. They are also not processing them, but they are holding them. It is speculated that CBP might be holding these protest filings until the CIT determines if refunds will be issued and releases their refund process.
- If an importer chooses to file protests with CBP they should arrange those filings with their Customs Brokers within the 180 days after liquidation.
- If an entry is already outside the 180 days post liquidation the only recourse is to consult Trade Counsel to determine if the importer should file protective actions under 28 U.S.C. 1581 with the Court of International Trade. The CIT has stated that they do not believe the protest period expiring precludes importers from receiving refunds should they be issued.
- A beginning place for Importers is to obtain their IEEPA entry and liquidation information so they can begin preparing to make decisions on if they will choose to protest entries with CBP. If they do not have that information internally their Customs Brokers can assist them in this area.
- Importer should also make sure they have maintained data, documentation, and proof of payment that will likely need to be provided for any process the CIT establishes.
- eShipping will be monitoring this situation and update as information is made available.