

Fact Sheet | 03.04.2026

Court of International Trade Releases Order for Customs and Border Protection to Issue Refunds

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.*

Court of International Trade Order

Issued: March 4th, 2026

Countries: All

- The Court of International Trade issued an order to U.S. Customs and Border Protection to issue refunds on entries that contain International Emergency Economic Protection Act (IEEPA) duties. The Order by Judge Richard K. Eaton can be found here [CIT Order 3 4 26.pdf](#).
- The order states, “with respect to any and all unliquidated entries that were entered subject to the IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to IEEPA duties.”
- Chief Judge Eaton also stated that, “All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the Learning Resources decision.” This confirms that not just the parties listed on the case that went before the Supreme Court are eligible for refunds but all companies that paid the illegal IEEPA duties.
- Chief Judge Eaton will be the only judge who will hear cases regarding the refund of IEEPA duties. This will prevent any other Judge to reach conclusions contrary to Chief Judge Eaton’s orders. The intent is to facilitate the administration of justice and prevent importers from being denied efficient resolution.
- The order was issued in a ruling on a different motion with a different topic which had been withdrawn. This could facilitate the order being deemed unable to be allowed in its wide sweeping application.
- The Department of Justice asked for a stay or suspension of the order which was denied by Chief Judge Eaton. The DOJ has asserted that they believe the refunds should be issued through importers filing suit for entries that have liquidated. Judge Eaton expressed that the court did not want to deal with additional cases. These differences in opinion by government agencies no doubt will be litigated in some way.
- The order may not be the final say in this matter, but it does reflect the Court of International Trades willingness to issue refunds expeditiously.
- eShipping will advise additional information as it is released by the Court of International Trade.