

Publications

March 5, 2026 • Updates

CIT Orders Refund of IEEPA Duties on “Any and All” Unliquidated Entries

Key Takeaways

- CIT Judge Eaton ordered CBP to refund the IEEPA duties for (1) any and all unliquidated entries entered subject to the IEEPA duties and (2) any liquidated entries where liquidation is not final.
- Importers could be relieved of their burden to file protests for liquidated entries, but they should continue to do so for any entries for which protest deadlines are looming.
- CBP must propose a plan for implementation no later than March 6 and also address the issue of IEEPA duties collected on entries for which liquidation is final (*i.e.*, those past their protest deadline).

On the heels of the Supreme Court’s decision in *Learning Resources, Inc. v. Trump* invalidating tariffs imposed under the International Emergency Economic Power Act (IEEPA), the U.S. Court of International Trade (CIT) Judge Richard Eaton issued an order on March 4 directing U.S. Customs and Border Protection (CBP) to: (1) liquidate “*any and all*” unliquidated entries that were entered subject to the IEEPA duties without regard to the IEEPA duties and (2) reliquidate any liquidated entries for which liquidation is not final yet without regard to the IEEPA duties.

CIT Order Broadly Extended to All Affected Importers

Although the order was issued in a case brought by Atmus Filtration, Inc., Judge Eaton emphasized that its reach extends broadly to the “millions of entries that were entered subject to IEEPA duties.” As the order made clear, “[a]ll importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the *Learning Resources* decision.” In addition, Judge Eaton ordered the parties to return to court on March 6 to discuss implementing his order and address the issue of liquidated entries past the protest period, for which liquidation is considered final.

What This Means for Importers

More than 2,000 lawsuits are currently pending at the CIT. Judge Eaton’s order now provides clarity that for unliquidated entries and liquidated entries for which liquidation is

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not final, all importers are entitled to refunds for IEEPA duties paid — regardless of whether they filed a lawsuit.

Judge Eaton also indicated that he will be the only judge to hear cases related to IEEPA duty refunds to prevent contrary decisions on the refund process. Accordingly, unless the U.S. government appeals, the order will serve as the legal basis for refunds for these two types of entries.

If your business needs strategic legal guidance or anticipates potential impacts resulting from these announcements, contact Deanna Okun, Lydia Pardini, Dominic Bianchi, Polsinelli's Executive Action Working Group or your Polsinelli contact.