



Supreme Court Invalidates Tariffs; Importers May Be Entitled to File for Refunds

Client Advisories

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On February 20, 2026, the United States Supreme Court ruled that the International Emergency Economic Powers Act (IEEPA) does not authorize the President to impose tariffs. The Court's decision invalidates several executive orders imposing tariffs under IEEPA and creates a potential opportunity for importers to seek refunds for tariffs previously paid under those orders.

Importers affected by IEEPA tariffs may pursue litigation in the U.S. Court of International Trade (CIT) to recover those payments. The Court's decision held that IEEPA's statutory authority does not include the power to impose tariffs, which is a distinct and extraordinary revenue-raising power reserved for Congress. As a result, the Supreme Court declared the tariffs unlawful and permanently enjoined their operation.

The decision invalidated executive orders imposing reciprocal tariffs, fentanyl-related tariffs, and similar measures adopted under IEEP authority. The Court required the government to cease collecting these tariffs. The Supreme Court did not address whether the government had to repay the tariffs collected prior to its ruling.

Court of International Trade Issues Refund Order

On March 4, 2026, CIT Judge Richard Eaton issued a Refund Order following a case brought by an importer against U.S. Customs and Border Protection (CBP). The Refund Order contained broad language and ordered CBP to act on unliquidated entries and directed that any "liquidated entries for which liquidation is not final shall be liquidated without regard to IEEPA duties." As a result, affected importers may see lower duty assessments on pending entries and may be eligible for refunds on entries that were liquidated but remain within the period for challenge or modification. The United States has collected approximately \$160 billion in tariffs under now-invalidated Presidential action. This amount may be subject to interest.

Who May Be Eligible for Refunds

Importers who paid IEEPA tariffs, or whose entries were subject to IEEPA tariffs prior to February 2026, may be eligible to seek refunds through litigation. Eligibility may depend on whether the importer can demonstrate that the tariffs were unlawfully imposed under IEEPA and whether the importer preserved their rights to challenge the tariffs, such as by filing protests with CBP or initiating lawsuits within applicable timeframes.

What Importers Should Do Now

1. Evaluate eligibility: Review import records to identify payments of IEEPA tariffs and assess whether the goods were subject to the unlawful tariffs.
2. Preserve rights: Ensure that any protests or claims challenging the tariffs were timely filed, as this may impact eligibility for refunds or interest payments.
3. Seek legal representation: Engage experienced counsel to navigate the complexities of tariff refund litigation and maximize recovery.
4. Initiate litigation: File suit in the appropriate court, the CIT in New York City, which has jurisdiction over tariff-related claims.

Archer's litigation team is available to assist importers in navigating potential refund claims arising from the invalidated IEEPA tariffs. Our attorneys can help analyze tariff payments, assess eligibility, and ensure compliance with procedural requirements. For additional information or to discuss whether your company may be eligible to pursue a refund claim, please contact **Anthony Talarico** at atararico@archerlaw.com or 201-498-8541 or **Trevor Cooney** at tcooney@archerlaw.com or 856-616-2681.

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