# TARIFF REFUNDS IN PRACTICE: LESSONS LEARNED AND THE LATEST DEVELOPMENTS

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# INTRODUCTION


## Sean M. Aasen

- Co-Chair, Regulatory & Administrative Law Practice Group
- Porter Wright Morris & Arthur LLP, Washington, DC
- Worked on tariff declarations and determinations while at US DOJ
- saasen@porterwright.com


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# THE SUPREME COURT'S RULING: IEEPA TARIFFS ARE GONE

- February 20, 2026 — 6-3 Supreme Court strikes down every tariff imposed under IEEPA
- Two programs fell: the "fentanyl" tariffs on Canada, Mexico and China, and the "reciprocal" tariffs on essentially all trading partners
- A tariff is a tax, and the Constitution gives the taxing power to Congress, not the President
- Collections stopped February 24, 2026; the underlying executive orders were revoked
- What was not touched: Sections 232 & 301, and antidumping and countervailing duties

# GETTING REFUNDS: HOW IT WORKS, WHERE IT STANDS

- CBP built a refund portal — "CAPE," inside ACE — paying one consolidated amount, with interest
- Open now: entries that have not liquidated, plus entries liquidated within roughly the last 80 days
- Not open yet: entries that have finally liquidated — today those generally require a lawsuit
- Only the importer of record or its filing broker can claim; ACE account and ACH banking must be set up first
- Do not file post-summary corrections — CAPE is the only administrative route
- As of July 31: roughly $128.7 billion accepted for processing; payment runs 60–90 days after acceptance

# WHAT REPLACED THEM — AND WHAT TO WATCH

- Bottom line: total tariff cost is back near February levels, under different statutes
- Section 232 is now the main tool — metals, autos and parts, trucks, pharmaceuticals; For metals, the biggest change is that duties now apply to the full value of a product, not just its metal content
- Section 301 — new forced-labor tariffs of 10% or 12.5% on 60 economies, effective July 24, 2026
- Section 338 — 50% on certain Canadian autos, alcohol and dairy, effective August 19, 2026
- Antidumping and countervailing duties continue, product by product, and stack on top
- Watch: Section 232 scope expansions, the refund rulings, and whether Congress acts

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