

# THE CARMICHAEL C MPASS

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## SPECIAL MEMO

*Issue 26-008 \* February 20, 2026*

### **Supreme Court Rules 6-3 Against IEEPA Tariffs, Case to Return to CIT for Refund Judgement**

In a 6-3 vote, the U.S. Supreme Court has issued a historic decision this morning against the IEEPA tariffs imposed by President Trump.

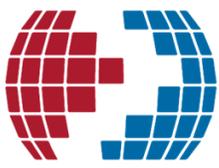
Chief Justice Roberts wrote the majority opinion and has stated "The Government reads IEEPA to give the President power to unilaterally impose unbounded tariffs and change them at will. That view would represent a transformative expansion of the President's authority over tariff policy." Justices Thomas, Alito, and Kavanaugh dissented with the majority, with Thomas writing that "neither statutory text nor the Constitution provide a basis for ruling against the President."

The Supreme Court decision does not indicate how any potential refunds of duties already paid by importers will be handled. For that, the case will be returned to the Court of International Trade for judgement. These decisions will also need to be reviewed by U.S. Customs and Border Protection (CBP) who will need to provide guidance regarding who may request refunds and how they will be requested. While we hope for a speedy resolution, until CBP issues their guidance and makes changes to their ACE system, entries will continue to be filed with IEEPA duties, and we will be unable to make changes to past entries via a Post Summary Correction.

This story is still developing and as more information comes to light regarding potential refunds and other effects of this decision, we will be sure to keep you informed. At this time, we await a decision of the CIT to address whether a nationwide injunction against the IEEPA tariffs will be imposed and more information from CBP regarding the potential refund process.

To view the text of the judgement, visit the Supreme Court's website [here](#).

We at Carmichael will continue to assist you, our clients, in reserving your right to any future duty refunds. Please contact your local Carmichael representatives to request assistance.



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