

# THE CARMICHAEL COMPASS

"WHEN THE TIDES OF TRADE SHIFT, WE'RE YOUR COMPASS."

## SPECIAL MEMO

Issue 26-010\* March 9, 2026

### Follow Up on IEEPA Case from CIT's Closed Meeting

In a closed meeting Friday morning, Brandon Lord, the Executive Director of CBP's Trade Programs Directorate, explained the difficulties of immediately processing the liquidation and reliquidation in ACE of all entries filed with CBP containing IEEPA tariffs with the intent to refund the IEEPA duties. He presented a brief explaining how the liquidation process works in ACE which includes a requirement that each line of an entry summary with IEEPA duties must be manually updated with the corrections.

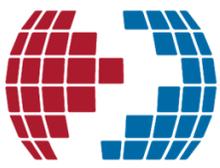
CBP has already been working on finding a quicker and more efficient solution to process refunds. This process would require importers file a declaration in ACE that includes a list of the entries on which the IEEPA duties were paid. ACE will then run a series of validations for each entry on the declaration that will recalculate the duties owed less the IEEPA duties, and the applicable interest due.

CBP will verify the declaration and then have ACE automatically finalize the liquidation or reliquidation of the entries. ACE will aggregate the refunds by importer and liquidation date. CBP will certify the total amount and send it to the Department of Treasury for electronic refund. CBP is working to have the programming for the new functionality completed within 45 days. CIT has cooperated and suspended its order that directed CBP to immediately begin issuing refunds.

***As we await the final direction from CIT and for final guidance from CBP to the Trade, all Importers should continue to preserve their rights to potential IEEPA refunds.***

This includes:

- Running a Carmichael web portal report that identifies entries with IEEPA tariffs.
- Tracking entry liquidation dates for those, especially for early 2025 entries.
- Reviewing entries for other possible corrections, including exemption eligibility and potential changes to Section 232 derivative values.
- Request assistance from Carmichael to file protests within 180 days of liquidation to preserve your right to potential IEEPA refunds if things change.
- Consider filing suit in the Court of International Trade for any **denied protests**.



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