

Global Trade & National Security

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Status of IEEPA Tariff Case at the U.S. Supreme Court

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On November 5, 2025, the U.S. Supreme Court heard oral arguments in two consolidated cases challenging President Donald Trump's use of the International Emergency Economic Powers Act (IEEPA) to impose broad tariffs on imports. This marks the first time the Court has considered whether IEEPA authorizes tariffs, as the statute has traditionally been used for sanctions and asset freezes during national emergencies.

Key Issues Before the Court:

- Whether IEEPA gives the President authority to impose tariffs without explicit congressional approval.
- Lower courts previously found that the tariffs exceeded presidential authority under IEEPA and raised constitutional concerns, but they allowed the tariffs to remain in place while the Supreme Court reviews the case. Although the Federal Circuit Court noted that these particular tariffs were unlawful, it did not resolve whether IEEPA authorizes any tariffs at all.

Potential Outcomes and Impact:

- If the Supreme Court upholds the tariffs, presidential power over trade policy will expand significantly.
- If the Court strikes down the tariffs, the U.S. government may owe billions of dollars in refunds. Importers should monitor developments closely, as the process for obtaining refunds may require action under U.S. Customs and Border Protection (CBP) procedures, or refunds could be issued through another mechanism, depending on the final decision and agency guidance.

Timing for a Decision: The Supreme Court accepted the case on an expedited schedule, signaling urgency. Although no official date has been announced, a decision could come before the end of 2025 if the Court moves quickly. Most analysts expect a ruling by June 2026, which aligns with the Court's standard term-end timeline.

Practical Steps for Importers:

- Review your relevant import entries and ensure all protests and corrections are filed within CBP deadlines to preserve your rights to a refund if the ruling is upheld.
- Review and update your import compliance strategies.
- Monitor updates on the Supreme Court's decision, and be ready to act promptly if new procedures are implemented.

For guidance on protecting your rights and preparing for possible tariff changes, reach out to our Global Trade & National Security team.

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