

## Global Trade & National Security

November 3, 2025

### **Calling all importers: Have you protected your rights to tariff refunds?**

By [Doreen M. Edelman](#), [Abbey E. Baker](#), [Kei Komuro](#), and [Ola Craft](#)

We know that the U.S. Supreme Court is hearing oral arguments on the Trump International Emergency Economic Powers Act (IEEPA) tariffs on November 5, 2025. We do not know exactly when the court will issue its written decision as to whether the tariffs are constitutional. It could be as early as December but also could lag until next year. If the Supreme Court sustains the earlier decision that the IEEPA tariffs are unlawful, we believe that Customs and Border Protection (CBP) will stop collecting the IEEPA tariffs on future entries. However, the Supreme Court may not address the issue of refunding duties already paid to CBP by importers, and refund issuance may revert to the existing CBP rules. For this reason, we are recommending that importers preserve their rights under existing CBP procedures to obtain duty refunds. If you miss the timeline for filing a protest (180 days after the final settlement of an imported entry), it is possible that refunds will not be permissible. You may be able to use a Post Summary Correction, if timely. We are happy to answer any questions you may have about protecting your right to refunds.

Additionally, if you are paying tariffs, please consider the following options which may be available to reduce your duties:

- Accurate tariff classification. Verify that you have the correct tariff classification for each item. There are specific rules for the analysis.
- Country of Origin citation. Verify where the product is made based on the CBP rules for country of origin. It may not be the country it is exported from.
- First Sale Rule. Are you taking advantage of the First Sale Rule? You don't want to pay tariffs on a middleman's profit.
- Non-dutiable costs. Are there other costs that don't belong in your imported value?
- Contract provisions. Review your supplier contracts; add new provisions now to protect against tariff changes in 2026.
- Consider these options:
  - Change production to meet different classification criteria.
  - Change inputs to alter your country of origin.
  - Change your current international commercial term.
  - Would it help to use bonded warehouses or a foreign trade zone?
  - Does duty drawback apply?
  - How about the 9802 program for assembly abroad?
  - Can you still benefit from any free trade agreements?
  - Can you apply for any refunds?

Conducting such an import review may lead to substantial tariff savings. Tariff changes in 2025 are difficult to quantify; therefore, revisiting your tariff-related assessments may be prudent. If IEEPA tariffs are held to be unconstitutional, we expect new Section 232 tariffs in 2026. Efficient tariff planning can save you millions of dollars on import duties. A good place to start is to determine your highest-duty imports. We are available to answer questions or determine which of your current valuations and/or duties may be able to be reduced.

## Contacts

Please contact the listed attorneys for further information on the matters discussed herein.

### **DOREEN M. EDELMAN**

Partner

Chair, Global Trade & National Security

**T: 202.753.3808**

[dedelman@lowenstein.com](mailto:dedelman@lowenstein.com)

### **ABBEY E. BAKER**

Counsel

**T: 202.753.3806**

[abaker@lowenstein.com](mailto:abaker@lowenstein.com)

### **KEI KOMURO**

Associate

**T: 212.419.5948**

[kkomuro@lowenstein.com](mailto:kkomuro@lowenstein.com)

### **OLA CRAFT**

Senior Trade Advisor

**T: 202.753.3755**

[ocraft@lowenstein.com](mailto:ocraft@lowenstein.com)

---

NEW YORK

PALO ALTO

NEW JERSEY

UTAH

WASHINGTON, D.C

This Alert has been prepared by Lowenstein Sandler LLP to provide information on recent legal developments of interest to our readers. It is not intended to provide legal advice for a specific situation or to create an attorney-client relationship. Lowenstein Sandler assumes no responsibility to update the Alert based upon events subsequent to the date of its publication, such as new legislation, regulations and judicial decisions. You should consult with counsel to determine applicable legal requirements in a specific fact situation. Attorney Advertising.