

TRADE COMPLIANCE UPDATE:

Customs & Regulatory Program Changes

What Importers Should Know

COMPLIANCE

CBP and the U.S. courts have issued updates that could influence how importers manage duties and refunds in the months ahead. Below is a summary of two key developments affecting customs and regulatory processes.

ACH Electronic Refund Program

Customs & Border Protection has instituted a new program in which importers can receive duty refunds electronically.

To be eligible for this program, the importer must:

- Have an ACE Portal Account
- Provide their bank information and IRS# through the Portal

By enrolling in this program, it will enable the importer to receive refunds quicker and reduce the risk of loss or stolen paper checks.

To apply for an ACE Portal Account, please access the application by visiting:

👉 www.cbp.gov/trade/automated/getting-started/portal-applying

Additional Support

- Refund-Related Questions: revenue refunds@cbp.dhs.gov
- ACE Portal Questions: ace.support@cbp.dhs.gov

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IEEPA Duties: Legal Challenge & Refund Timelines

A recent court ruling questions whether the President has authority under the International Emergency Economic Powers Act (IEEPA) to impose certain tariffs. These tariffs remain active for now, but the case could change how such duties are handled in the future.

Key Legal Milestones:

- **Aug 29** – The Federal Circuit ruled IEEPA does *not* authorize tariffs, but current tariffs stay in place pending appeal.
- **Sept 9** – The Supreme Court agreed to review the case. Oral arguments are scheduled for **Nov 5, 2025**.
- **Oct 14** – The stay on the Federal Circuit ruling expires (tariffs remain in effect until further notice).

Why It Matters:

If the Supreme Court overturns the tariffs, importers could become eligible to claim refunds on duties paid during the disputed period.

Filing & Refund Pathways

Importers may need to act quickly once a ruling is announced. Here's how refund filings typically work under Customs procedures:

Post Summary Correction (PSC):

Used to correct or replace entry summaries before liquidation.

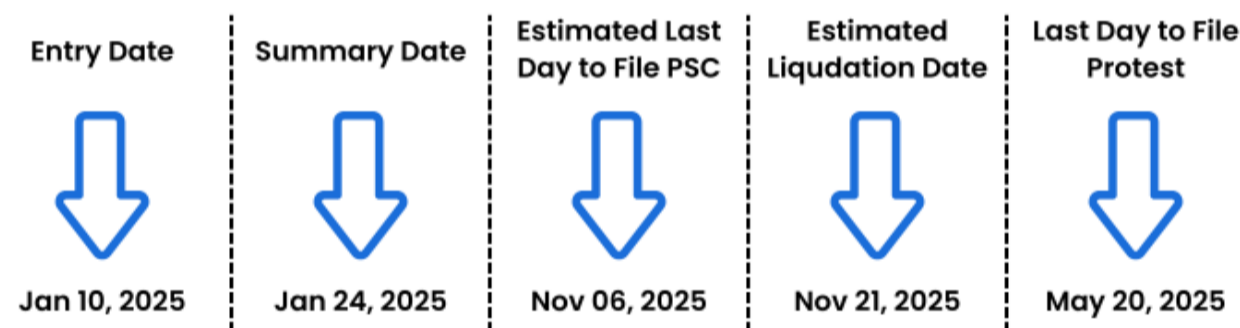
- Can be submitted up to **300 days from entry date** or **15 days before liquidation**, whichever comes first.
- Entry must be in accepted status, paid, and not under CBP review.
- No extensions currently being granted due to the pending Supreme Court case.

Protest Filing:

Used to contest CBP decisions after liquidation.

- Must be filed **within 180 days of liquidation**.
- Applies to clerical errors, mistakes of fact, or similar issues.
- CBP reviews within two years of protest filing.

Example of Filing Timeline:



Example of Filing Timeline for PSC and Protest Deadlines

HAVE QUESTIONS ABOUT THESE TARIFFS?

Our team is here to help you understand how these changes may affect your imports and to discuss options for minimizing impact.

[CONTACT OUR TEAM](#)

MTA continues to monitor government rulings and Customs updates that may affect import procedures and duty recovery options. We'll share additional information if the Supreme Court ruling changes refund eligibility or deadlines.

Thank you for your continued partnership.

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