

ECIA INDUSTRY ALERT

U.S. Court of International Trade: IEEPA Refunds – Implications for Electronic Component Distributors and Manufacturers

Date: March 5, 2026

Overview

The U.S. Court of International Trade has ruled that all importers of record are entitled to International Emergency Economic Powers Act (IEEPA) tariff refunds following the Supreme Court's decision on February 20, 2026

This decision may affect ECIA member companies that import electronic components, subassemblies, or finished electronic products.



Scope of Impact for ECIA Members

Products potentially affected include:

- Semiconductors and integrated circuits
- Printed circuit boards (PCBs)
- Passive components (capacitors, resistors, inductors)
- Connectors and cable assemblies
- Power supplies and electronic modules

If additional duties imposed under IEEPA authority were paid, a refund has been authorized by the U.S. Court of International Trade.

All importers of record are entitled to refunds, not just those who have filed a lawsuit.

What Remains in Effect

The ruling does not impact tariffs imposed under other statutory authorities, including:

- Section 301 tariffs
- Section 232 tariffs
- Section 122 of the Trade Act of 1974

Members should continue to evaluate applicable duties based on product classification and country of origin.

Operational Considerations

ECIA members may wish to:

- Review records to identify additional duties paid under IEEPA authority
- Quantify financial exposure and anticipated refund opportunities
- Identify liquidated entries and consider filing protests within the 180-day deadline to secure the best position within the scope of this order
- Consider consulting with a trade attorney for guidance

The U.S. Customs and Border Protection is expected to provide additional administrative guidance regarding implementation of this process.

The court ordered CBP to liquidate all unliquidated entries that were entered subject to the IEEPA tariffs and to reliquidate any already liquidated entries that are not yet final.

There is a possibility that the administration might appeal this order, preventing immediate implementation.

A follow-up hearing is scheduled for tomorrow March 6, 2026.

ECIA cautions members that this is a highly dynamic situation, with new and adjusted rulings coming nearly daily.

ECIA will continue to track regulatory updates and provide member communications as additional guidance becomes available.