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Companies that Have Paid IEEPA Tariffs Should Consider Filing Protective Lawsuits *Now*

Companies that have paid IEEPA tariffs being challenged in the Supreme Court should consider filing protective lawsuits *now* in the Court of International Trade seeking refunds in the event the Supreme Court invalidates the tariffs.

It has been reported that the Administration is playing hardball, denying requests to extend the 314-day deadline to "liquidate" the tariffs. "The Trump administration is racing to deposit the money it's raised from tariffs into the U.S. Treasury, a tactic that could make it harder for companies to get refunds for duties the Supreme Court may strike down in the coming months." *Politico*, Dec. 14, 2025. One possibility is that the Administration may oppose refunds of even invalid tariffs because the retailer did not act within the 314-day window after the tariffs were paid.

We filed a brief in the Supreme Court for one retailer client arguing that the tariffs are illegal, and we also filed a protective lawsuit for another retailer client seeking refunds if the Court invalidates the tariffs.

If you would like to discuss this matter further or to take immediate action, please contact one of our tariff litigation lawyers.

Peter Brann | pbrann@brannlaw.com
David Swetnam-Burland | dsb@brannlaw.com
David Joyce | djoyce@brannlaw.com



207.786.3566
113 Lisbon St., Lewiston, ME
136 Commercial St., Portland, ME
www.brannlaw.com

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