

Technical Refund Eligibility Checklist

U.S. IEEPA Tariff Refund Review — Checklist for UK Businesses

Step 1: Confirm Tariff Authority

- Were duties imposed specifically under IEEPA?
- Verify entry summaries (CBP Form 7501)
- Confirm tariff code and authority cited

Step 2: Confirm Commercial Exposure

- Were you the U.S. Importer of Record?
- Did you sell under DDP Incoterms?
- Did you reimburse a U.S. customer for tariff costs?
- Did pricing include tariff absorption clauses?

Step 3: Check Time Limits

- Are entries within the 180-day protest period?
- If not, is broader litigation underway?

Step 4: Documentation

- Entry summaries and payment records
- Commercial invoices
- Contracts showing tariff allocation
- Broker communications

Step 5: Professional Review

- Engage U.S. customs counsel if needed
- Monitor CBP guidance for refund processing instructions

Important: Section 232, Section 301 and Section 122 duties are not affected by the ruling and are not refundable under this decision.

Trusted by

