vinetur

Trade Court Certifies Importer Class Seeking Refunds of IEEPA Duties on Finally Liquidated Entries

Any classwide refunds still hinge on a later injunction and the outcome of a Federal Circuit appeal.

Saturday, October 10, 2026



A federal trade court has certified a class action that could widen the path for U.S. importers to seek refunds of duties paid under IEEPA, including on entries that are already finally liquidated and were previously hard to reopen.

The U.S. Court of International Trade issued the class certification order on October 8 in Freestyle World, Inc. v. U.S. Customs and Border Protection, according to a notice published Friday by the Wine & Spirits Shippers Association. The class covers importers of record that paid IEEPA duties between February 1, 2025 and February 19, 2026 and did not file their own separate lawsuits.

IEEPA refers to the International Emergency Economic Powers Act, the law the federal government has used in several trade-related actions. In this case, the class is asking the court to direct U.S. Customs and Border Protection to liquidate or reliquidate entries without those duties. In practical terms, that would mean customs would reassess covered imports as if the IEEPA charges did not apply.

The case is important because it reaches beyond importers that still have open administrative options. The association said CBP has maintained that it needs a court order to revisit entries that are already finally liquidated. Class certification does not itself force refunds, but it creates a procedural vehicle that could allow eligible importers to recover money even if their entries have already reached final customs status.

Importers that fall within the certified class are included automatically, the association said. They do not need to file their own lawsuit or take separate steps to join the case. That feature could matter for companies that paid the duties but did not challenge them individually, either because of cost, uncertainty or the belief that final liquidation had closed off any practical way to recover the money.

For importers of distilled spirits and other beverage products, the decision could carry real financial weight if the class ultimately prevails. Companies that paid these duties on past shipments may have a potential route to recover some of those costs, which could ease pressure on margins and cash flow at a time when many importers continue to manage high logistics, financing and inventory expenses.

Still, the court's order does not mean refunds are automatic or immediate. The association said several key steps remain before next actions can be confirmed. The court still has to decide whether to enter the injunction the class has requested. If that order is granted and later upheld, eligible importers could receive refunds on finally liquidated entries without filing separate suits. But the timing and mechanics of that process have not yet been set.

The next procedural deadline is October 22, when a scheduling order is due. Another major issue is an appeal now pending before the U.S. Court of Appeals for the Federal Circuit. That court is reviewing the government's appeal of earlier individual reliquidation orders, a decision that could shape how broadly the class remedy can be applied.

CBP guidance will also be needed before importers know how any classwide relief would be processed. The association said customs has not yet explained how it would handle entries belonging to class members if the court orders reliquidation or liquidation without IEEPA duties.

The certification order is significant mainly because it addresses a category of import transactions that many companies had treated as effectively closed. Final liquidation has long been a major barrier in customs disputes because once entries are finally liquidated, importers often have limited ways to change the result. The class is trying to overcome that barrier by asking the court to give CBP explicit authority to revisit those entries.

The decision also changes the legal position for importers that stayed on the sidelines while other companies pursued their own cases. Instead of having to bring separate actions, eligible companies may now be able to rely on the class case to preserve a possible refund claim. That lowers the immediate burden on importers, though the value of that benefit depends on future court orders and on whether the government succeeds on appeal.

For now, the key point is that the Court of International Trade has opened the door to classwide treatment of these refund claims, but it has not yet ordered Customs to pay anything back. Importers covered by the certified class remain in a waiting period as

the court considers injunctive relief, the Federal Circuit reviews the government’s appeal, and CBP prepares any operational response.