



Innovating Excellence, Strategically

DECODING U.S. TARIFFS

IEEPA REFUND PATH AND
SECTION 301 TARIFF UPDATE



Refund Process for IEEPA Tariffs

USCIT in “ATMUS FILTRATION, INC., Plaintiff, v. UNITED STATES, U.S. CBP; AND RODNEY S. SCOTT” Court No. 26-01259 dated March 6, 2026, has outlined the refund process applicable to IEEPA tariffs.

CBP is developing the Automated Commercial Environment (ACE), which is expected to be operational within approximately 45 days. The system is anticipated to require the following submissions from importers.

- 1. Importer will file a declaration that includes a list of entries in which IEEPA duties were paid.*
- 2. ACE runs a validation query on the entries and recalculates the duty owed without IEEPA.*
- 3. CBP verifies the declaration and processes refunds.*
- 4. ACE automatically finalizes the entry (liquidates or reliquidates).*
- 5. ACE automatically aggregates the refunds with interest by importer and liquidation date.*
- 6. Refund is certified by CBP.*
- 7. The Treasury Department issues the refund electronically.*

Section 301 of the Trade Act 1974

An investigation under Section 301 may occur if the rights of the United States under any trade agreement are being denied, or an act, policy, or practice of a foreign government is burdening or restricting U.S. commerce. The law does not limit the scope of investigations and defines "commerce" to include services and investment.

Purpose

To address "unfair" trade practices that, while not necessarily violating specific agreements, still damage U.S. economic interests

Actionable Practices

Includes government-supported manufacturing expansion, industrial subsidies, and policies causing market-distorting overcapacity

Current Investigation

Initiated in March 2026, the USTR is targeting countries with high trade surpluses or underutilized capacity

Potential Outcomes

Following investigations, the US may impose tariffs, quotas, or other trade restrictions.

Section 301 – Key Allegations

1. Government intervention sustains excess capacity globally.
2. Failure to Impose and Effectively Enforce a Prohibition on the Importation of Goods Produced with Forced Labor
3. Non-market practices contribute to overcapacity in key sectors.
4. Global supply continues to exceed demand.
5. Expansion of overseas production networks compounds the imbalance.
6. U.S. industry faces adverse impact from these dynamics.
7. Large manufacturing trade surpluses reflect underlying structural issues.
8. Trade imbalances and deficits persist across multiple sectors.
9. Risk to global industrial balance remains elevated.
10. Sector-specific excess capacity threatens long-term market stability.

Countries and Sectors against which Probe is Initiated

India, Thailand, China, the European Union (EU), Singapore, Switzerland, Norway, Indonesia, Malaysia, Cambodia, Korea, Vietnam, Taiwan, Bangladesh, Mexico and Japan.

Semiconductors

Aluminum

Steel

Cement

Chemicals

Batteries

Automobile
and parts

Machine Tools

Glass

Robotics

Plastics

Solar Panels

Non-ferrous
Metals

Processed Food

Why Participation Important

1

Influencing Potential Tariff Lists

Interested parties can submit comments and testify to request that certain products be added to or removed from the final tariff lists if they are found to be harming US manufacturing.

2

Presenting Contrary Evidence

Companies and governments can submit evidence to rebut claims of unfair trade practices, such as providing data that suggests their production is demand-driven rather than state-subsidized

3

Participating in Formal Hearings

The USTR (United States Trade Representative) holds public hearings where stakeholders can directly argue their position and address concerns about global overcapacity.

4

Submitting Rebuttals

The process includes a defined period for filing rebuttal submissions, allowing parties to challenge statements made by other stakeholders during the hearings

5

Adverse inference

Failure to participate in this process may lead to the USTR imposing tariffs or restrictions based solely on the evidence provided by petitioning U.S. industries, without considering the impact on foreign exporters or U.S. importers

Steps involved in Investigation

S. No.	DATE	REMARK
1	March 11, 2026	Investigation initiated by USTR
2	March 17, 2026, until April 15, 2026	USTR will open dockets for submission of written comments and requests to appear at the hearings
3	April 15, 2026	To be assured of consideration, submit written comments and any requests to appear at the hearings, along with a summary of the testimony, by this date.
4	May 5, 2026, to May 8, 2026	Public hearing
5	7 days after the last hearing day	Due date for submission of post-hearing rebuttal comments

Connect With Us!

We look forward to engaging with you and exploring opportunities for collaboration.



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