


SCOTUS Tariff Ruling FAQs



This document summarizes current guidance related to the Supreme Court tariff ruling and its implications for customs bonds, duties, and broker compliance. Information reflects guidance available as of the dates noted below.

Can our bond amount be reduced because IEEPA duties are no longer being collected?

Answer: No.

U.S. Customs and Border Protection (CBP) calculates bond sufficiency based on **the prior 12 months of duties, taxes, and fees paid or payable**, using the **entry summary date**, regardless of liquidation status.

How CBP conducts its review

- Bond sufficiency reviews are run from ACE, using the most recent entry version of estimated duties, taxes, and fees in each entry record.
- CBP has advised that its monthly bond sufficiency review process continues as normal, pending further guidance from Headquarters.

Additional consideration

- New duties imposed under Section 122 of the Trade Act of 1974 may impact overall bond exposure and future sufficiency determinations.

Can collateral be returned if it was required due to increased bond amounts from IEEPA tariffs?

Answer: No.

The Supreme Court decision **did not address refunds**. Whether refunds may occur—and how they would be processed—**has not been determined at this time**.

Current status

- As of **February 24, 2026**, new tariffs under **Section 122** are being assessed.
- Collateral requirements remain driven by **overall credit risk evaluation and open bond exposure**, not solely by IEEPA tariff changes.

Can bond premium be returned if the bond amount is reduced mid-term?

- **Answer: No.**
- Customs bonds guarantee both:
 - **Payment of duties**, and
 - **Potential liquidated damages related to admissibility**
- Because exposure continues **until entries liquidate**, reducing or replacing a bond mid term may create **additional aggregate exposure**.
- **Practical guidance**
 - In most cases, it is prudent to evaluate bond adjustments **at renewal rather than mid term**.

Should we stop collecting or paying IEEPA duties?

CBP has advised via **CSMS #67834313** that it **ended collection of duties imposed pursuant to IEEPA** effective **12:00 AM Eastern Time on February 24, 2026**.

Broker guidance

- Brokers should continue to follow **CBP system guidance and official CBP messaging**.

Can we file a Post Summary Correction (PSC) due to the court ruling?

Answer: Not solely because of a court ruling.

A Post Summary Correction requires an **actual correction to declared data**. The existence of a court ruling alone does not meet this requirement.

Current guidance

- Brokers should wait for specific CBP guidance before adjusting tariff lines or filing PSCs related to IEEPA duties.

Does the SCOTUS decision affect sanctions programs?

Answer: No.

Sanctions and compliance requirements remain **fully in effect** unless they are **formally rescinded by the Office of Foreign Assets Control (OFAC)**.

How does the ruling impact de minimis entries?

The suspension of duty free de minimis treatment remains in place.

Operational impact

- Shipments that previously qualified under de minimis must continue to be filed using the appropriate entry type in ACE.
- Duties will be assessed according to the Harmonized Tariff Schedule (HTS) and any applicable special tariffs, including Sections 232, 301, and 122.

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