

Congress of the United States

Washington, DC 20515

September 9, 2026

United States Customs & Border Protection
1300 Pennsylvania Avenue NW
Washington, DC 20004

Dear Commissioner Scott,

We write to request you take quick action to ensure all duties paid by American importers —under the illegal use of the International Emergency Economic Powers Act (IEEPA) —are refunded in full in accordance with the law.

Sadly, businesses in our districts have reported significant logistical hurdles that they must clear to receive a refund. For instance, CBP must formally recognize the accounts of importers in the Consolidated Administration and Processing of Entries (CAPE) system, which was created to facilitate refunds. In addition, CBP also set a deadline requiring requests for refunds to be submitted within 90 days of the original duties being liquidated. However, in some cases CBP is failing to approve importer accounts within 90 days of liquidation, making it impossible for importers to meet the 90-day deadline. Many of the importers facing the prospect of missing out entirely on refunds are small businesses operating on thin margins for whom full repayment of illegal tariff payments is critical. In short, CBP’s administrative backlogs are preventing companies from receiving refunds.

As you are aware, the Supreme Court ruled President Trump’s use of IEEPA to levy sweeping tariffs was illegal in February of this year.¹ Similarly, since March of 2026, the U.S. Court of International Trade ruled that the Trump Administration must refund importers for duties paid under illegal use of IEEPA authority.²

Under no circumstances should these companies bear the brunt of both the tariffs struck down by the Supreme Court and the denial of tariff refunds because of administrative mismanagement of the CAPE system. American importers are not seeking remedy for small errors in classifying or appraising goods at the border. They are seeking restitution for an illegal tariff regime that wreaked havoc on their businesses for roughly a year. CBP’s arbitrary deadlines and internal processing backlogs shouldn’t stand in the way of making small businesses whole again.

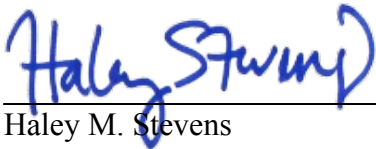
We urge you to expeditiously take all necessary steps to refund all American importers that paid duties under the since-invalidated IEEPA tariff regime.

Thank you in advance for your attention to this important policy matter and we look forward to hearing your response.

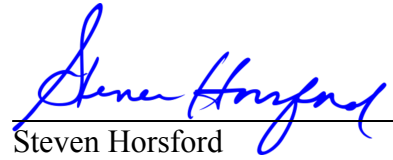
Sincerely,

¹Learning Resources, Inc., et al. v. Trump, President of the United States, et al.

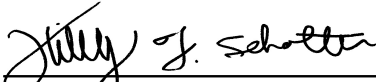
² Atmus Filtration, Inc. v. United States.



Haley M. Stevens
Member of Congress



Steven Horsford
Member of Congress



Hillary J. Scholten
Member of Congress



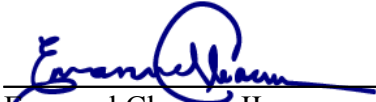
Brittany Pettersen
Member of Congress



André Carson
Member of Congress



Eleanor Holmes Norton
Member of Congress



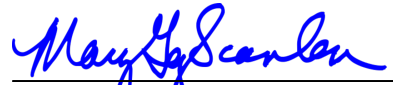
Emanuel Cleaver, II
Member of Congress



Seth Moulton
Member of Congress



Dina Titus
Member of Congress



Mary Gay Scanlon
Member of Congress