UNITED STATES COURT OF INTERNATIONAL TRADE

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| ATMUS FILTRATION, INC., Plaintiff, v. UNITED STATES, Defendant. | Before: Richard K. Eaton, Judge<br>Court No. 26-01259 |

**ORDER**

It is estimated that U.S. Customs and Border Protection ("Customs") has collected approximately $165 billion in duties pursuant to the International Emergency Economic Powers Act ("IEEPA"). These duties must now be refunded with interest, and the clock is ticking. Further interest is accumulating every day, with approximately $650 million accruing per month. If the entries are not liquidated before the end of the year, it is further estimated that $10 billion of interest will have accrued. American taxpayers will bear this financial burden.

The court has read the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection (ECF No. 31), which states that Customs "can develop and implement new . . . functionality" in Customs' Automated Commercial Environment (known as ACE) "that will streamline and consolidate refunds and interest payments on an importer basis" and describes the steps of a simple and efficient process to issue the refunds. Decl. ¶ 27. To ensure the timely development and implementation of the refund process, it is hereby

**ORDERED** that Defendant shall file a short report describing the progress Customs has made toward the development of a process to issue refunds of IEEPA duties paid with interest. The report shall be filed by 2:00 p.m. EDT on Thursday, March 12, 2026; and it is further

**ORDERED** that Customs is to provide the information pertaining to Plaintiff's entries immediately, as discussed in today's conference.

/s/ Richard K. Eaton
Judge

Dated: March 6, 2026
New York, New York