

The Largest Tax Refund in History! Major Action by U.S. Customs in April

"Uncertainty in U.S. trade policy is brewing."

Recently, U.S. trade policy has released two major signals in succession: on the one hand, U.S. Customs has announced that it will initiate tax refund arrangements starting in April; on the other hand, the U.S. government has restarted the "Section 301 Investigation" and included 16 countries and regions, including China, the European Union, and Japan, within its scope. The near-simultaneous emergence of these two policies has once again highlighted the complexity and volatility of the policy environment for the cross-border e-commerce industry. For sellers relying on the U.S. market, this also signals that new uncertainties are emerging.

01 U.S. Customs Launches Tax Refunds, Involving 330,000

Cross-Border Sellers

For tens of thousands of U.S. importers (sellers) who have been waiting for over a year, April this year will mark a historic turning point.

Due to the U.S. Supreme Court's prior ruling that tariffs imposed under the International Emergency Economic Powers Act (IEEPA) were unconstitutional, U.S. Customs and Border Protection (CBP), under legal pressure, has finally determined the refund timetable. **From mid-to-late April, the ACE system will officially activate an automated re-liquidation module.**

duties,” and that “[a]ny liquidated entries for which liquidation is not final shall be reliquidated without regard to those duties.”

12. As of March 4, 2026, over 330,000 importers have made a total of over 53 million entries in which they have deposited or paid duties imposed pursuant to the International Emergency Economic Powers Act (“IEEPA”), 50 U.S.C. § 1701 et seq. (the “subject entries”). As of March 4, 2026, the total amount of IEEPA duties and estimated duty deposits collected pursuant to IEEPA is approximately \$166 billion. Approximately 20.1 million entries remain unliquidated as of March 4, 2026.

13. Currently, it is not possible for CBP to immediately prevent any additional entries from liquidating without IEEPA duties. CBP automatically liquidates formal entries in ACE each Friday, starting at 02:00 AM ET. This liquidation process in ACE runs several hours during the middle of the night so as not to slow down international cargo processing. Over 700,000 entries were scheduled to liquidate at 2:00 AM ET Friday, March 6, 2026, of which CBP identified approximately 339,000 entries that include IEEPA duties. Approximately 333,000 additional entries that include IEEPA duties are scheduled to liquidate at 2:00 AM ET Friday, March 13, 2026.

14. To stop the liquidation of formal entries with IEEPA duties that are already scheduled to liquidate, CBP would need to manually extend the liquidation date or would need to reprogram ACE to stop the liquidation of all entries scheduled to liquidate. CBP does

Screenshot: CBP court filing

According to documents submitted by U.S. Customs to the court, as of early March 2026, **more than 330,000 importers** had paid tariffs under the relevant policies, generating **over 53 million** import entry records, with a total value of approximately **USD 166 billion**. These tariffs mainly targeted goods imported from China and other regions, affecting numerous sellers on

cross-border e-commerce platforms such as Amazon, eBay, and Shopify, particularly small and medium-sized exporters.

US customs agency expects tariff refund system to be ready in 45 days

By Tom Hals

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Screenshot: Reuters

CBP stated that due to the massive scale of refunds, a dedicated refund module must be added to the ACE system, which is expected to go live within 45 days. The new process will allow enterprises to submit refund applications or confirm information

through an online portal, with the system automatically calculating refund amounts and issuing them in a lump sum.

It is reported that a U.S. federal trade judge has approved delaying immediate refunds to prevent system overload. This means that after the April launch, refunds will be issued in batches, with priority given to registered users. However, according to Reuters, as of early March, among the 330,000 importers eligible for refunds, only approximately 21,000 had completed electronic refund registration, indicating that a large number of sellers still need to complete account setup to successfully receive refunds.

For cross-border sellers, the top priority at present is to verify import declaration data from the past two years and ensure completeness of documentation. This includes consistency of HS codes, correct attribution of the Importer of Record (IOR), completeness of customs broker information, whether entries

are in unliquidated status, and whether any entries have been finalized. All of these factors will directly affect the speed of refunds. For sellers using customs brokers, it is especially important to confirm with freight forwarders whether they are included in the refund list and how the refunds will be allocated.

Industry consensus suggests that CBP may release more detailed refund procedures in April, including refund sequencing, payment methods, handling mechanisms for abnormal entries, and whether appeals are permitted. Sellers are advised to closely monitor policy implementation progress to ensure timely participation in the refund process.

02 U.S. Restarts Section 301 Investigation, Targeting 16

Countries

While the refund policy is gradually being implemented, another U.S. trade policy announcement has cast a shadow over the global cross-border trade market. The restarted Section 301

investigation not only has a broad scope but is also highly targeted. The contrast between this policy and the refund policy further intensifies uncertainty in the cross-border e-commerce industry.

On March 11 (local time), the Office of the United States Trade Representative (USTR) officially announced the initiation of a new round of Section 301 investigations under the Trade Act of 1974 against 16 major trading partners, including China, the European Union, Japan, South Korea, India, and Mexico.

It is understood that the initiation of this Section 301 investigation also stems from the U.S. Supreme Court's ruling that its "reciprocal tariff" policy was unconstitutional. **The U.S. has therefore shifted to using Section 301 as an alternative tool, imposing temporary tariffs at a rate of 10% for a period of 150 days under Section 122 of the Act as an interim measure during the investigation.**

The U.S. claims that the countries under investigation have flooded global markets with low-priced goods through government subsidies and other means, thereby harming U.S. producers. Upon completion of the investigation, new tariff measures may be introduced. It is expected that new tariffs may be imposed on certain economies before this summer. The entire investigation process is characterized by a tight **timeline, broad scope, and strong targeting.**

At present, the most direct impact of this investigation is a significant increase in policy uncertainty, with compliance risks for cross-border sellers continuing to rise.

Section 301 investigations are essentially unilateral trade protection tools of the United States. Policy adjustments during the investigation process are highly unpredictable, and the U.S. has considerable subjectivity in defining “unfair trade practices.” The scope of investigation may be expanded or review standards

adjusted at any time, leading to **stricter customs inspections**. Requirements for compliance documents such as certificates of origin and production process records may be further tightened. Failure to promptly adapt to policy changes may result in cargo detention, fines, or even prohibition of entry.

Therefore, in the face of rising policy uncertainty, cross-border sellers need to proactively prepare risk response strategies. **First, they can take advantage of improved cash flow brought by the refund policy to accelerate capital recovery and ease operational pressure.** Second, they should continuously optimize product structures, reduce the proportion of high-risk categories, and **enhance risk resilience**.

More importantly, it is recommended that sellers conduct a comprehensive assessment of the potential impacts of the 301 investigation and formulate targeted response plans. At the market level, it is essential to reduce reliance on a single market

and actively expand into emerging markets such as Europe, Southeast Asia, and the Middle East to **achieve diversified market layout**. On the supply chain front, it is necessary to diversify raw material procurement channels, optimize production bases and logistics routes, and **build a more flexible and stable supply chain system**.