



ESTIMATED IEEPA REFUND

\$64,940.00

Based on 6 IEEPA duty lines identified across 3 line items

DOCUMENT DETAILS

Document Type:	CF-7501 (Entry Summary)	Importer:	PACIFIC RIM IMPORTS LLC
Entry Number:	341-1234567-8	Liquidation Status:	UNLIQUIDATED
Country of Origin:	China (CN)	Protest Deadline:	09/11/2026
Entry Date:	09/15/2025		

REFUNDABLE IEEPA DUTIES

STRUCK DOWN

9903.01.24	IEEPA Fentanyl	Solar cells (8541.40)	10%	\$18,500.00	STRUCK DOWN
9903.01.25	IEEPA Reciprocal	Solar cells (8541.40)	10%	\$18,500.00	STRUCK DOWN
9903.01.24	IEEPA Fentanyl	Li-ion batteries (8507.60)	10%	\$9,250.00	STRUCK DOWN
9903.01.25	IEEPA Reciprocal	Li-ion batteries (8507.60)	10%	\$9,250.00	STRUCK DOWN
9903.01.24	IEEPA Fentanyl	Aluminum profiles (7604.29)	10%	\$4,720.00	STRUCK DOWN
9903.01.25	IEEPA Reciprocal	Aluminum profiles (7604.29)	10%	\$4,720.00	STRUCK DOWN

Total Refundable:**\$64,940.00**

NON-REFUNDABLE DUTIES (STILL IN EFFECT)

HTS Code	Description	Authority	Amount
Column 1 General	Base Duty (MFN)	Trade Act of 1930	\$9,945.00
9903.88.03	Section 301 China	Trade Act of 1974, Sec 301	\$69,375.00
9903.80.01	Section 232 Aluminum	Trade Expansion Act 1962	\$4,720.00
MPF	Merchandise Processing Fee	19 USC 58c	\$575.35
HMF	Harbor Maintenance Fee	26 USC 4461	\$406.88

Total Non-Refundable:**\$85,022.23**

AI ANALYSIS

This CF-7501 entry includes IEEPA duties under HTS 9903.01.24 (Fentanyl - China) and 9903.01.25 (Reciprocal - China) across all three line items, totaling \$64,940.00. These amounts are separately identified in both the line detail and summary section. Under the Supreme Court ruling (Feb 20, 2026, 6-3 decision), the full \$64,940.00 would be potentially refundable, while Section 301 (\$69,375), Section 232 (\$4,720), base duty, and fees remain non-refundable. Entry is currently unliquidated. Protest deadline: 09/11/2026 (180 days from est. liquidation).

RECOMMENDED NEXT STEPS

1. Gather all entry records (CF-7501s, payment receipts) for entries with IEEPA duties
2. Identify entries with Chapter 99 codes 9903.01.24 and 9903.01.25
3. For liquidated entries: File CBP protest within 180 days (19 USC 1514)
4. For unliquidated entries: May be automatically reliquidated by CBP
5. Consult a licensed customs broker or trade attorney for filing assistance
6. Monitor CBP Federal Register notices for IEEPA refund procedures