

U.S. IEEPA

Date of Announcement	EO / Notice	Summary of U.S. IEEPA Change(s)	Official Link	SEKO Advisory
4-Mar-26	U.S. Court of International Trade Order – Atmus Filtration, Inc. v. United States	The Court of International Trade ordered CBP to liquidate unliquidated entries without IEEPA duties and to reliquidate previously liquidated but non-final entries, following the Supreme Court’s ruling that IEEPA does not authorize tariffs. The order advances potential refund pathways for unlawfully assessed IEEPA duties, subject to further procedural guidance and anticipated appeals.	U.S. Court of International Trade Order – Atmus Filtration, Inc. v. United States	CIT Issues Order on IEEPA Tariff Refunds
22-Feb-26	White House Executive Actions Following Supreme Court Ruling on IEEPA Tariffs	The Administration terminated all tariffs imposed under IEEPA following the Supreme Court’s decision limiting the statute’s use as a tariff authority. IEEPA-based duties—including border emergency tariffs, fentanyl-related tariffs, reciprocal tariffs, and country-specific emergency measures—will no longer be collected for goods entered for consumption or withdrawn from warehouse on or after February 24, 2026.	U.S. Customs and Border Protection: CSMS # 67834313 - Ending Collection of International Emergency Economic Powers Act Duties	New U.S. Tariff Actions Following Supreme Court Ruling
20-Feb-26	Supreme Court Decision – Learning Resources, Inc. v. Trump	The U.S. Supreme Court ruled that the International Emergency Economic Powers Act (IEEPA) does not authorize the President to impose tariffs, finding that prior emergency-based tariff programs exceeded statutory authority. The decision alters the legal framework for IEEPA-based tariffs but does not immediately change existing tariff rates pending agency guidance and further court proceedings.	Supreme Court Ruling: Learning Resources, Inc. v. Trump	Supreme Court Issues Landmark Ruling on IEEPA Tariffs
14-Nov-25	Executive Order Modifying the Scope of the Reciprocal Tariff With Respect to Certain Agricultural Products	The President issued an Executive Order under IEEPA further modifying Annex II of the reciprocal tariff framework to exempt 237 HTSUS classifications and 11 categories of agricultural products from reciprocal tariffs, reflecting trade negotiations and domestic supply and demand considerations.	The White House: Modifying the Scope of the Reciprocal Tariff with Respect to Certain Agricultural Products	White House Modifies Scope of Reciprocal Tariffs – Agricultural Products Exempted
4-Nov-25	Executive Order Modifying Duties Addressing the Synthetic Opioid Supply Chain; Executive Order Modifying Reciprocal Tariff Rates	The President issued Executive Orders under IEEPA reducing the fentanyl-related tariff on Chinese imports from 20% to 10%, effective November 10, 2025, following commitments by China to curb fentanyl precursor exports. The orders also extend the 10% reciprocal tariff on Chinese goods through November 10, 2026, and temporarily suspend certain Section 301 actions and end-user controls.	The White House: Modifying Duties Addressing the Synthetic Opioid Supply Chain in the People’s Republic of China	Guidance on the U.S.-China trade agreement
5-Sep-25	Executive Order Modifying the Scope of Reciprocal Tariffs	The President issued an Executive Order under IEEPA modifying Annex II of the reciprocal tariffs framework, adding and removing product-level exclusions from reciprocal tariffs and establishing Annex III, a list of articles that may be eligible for future tariff reductions through negotiated trade agreements.	The White House: Executive Order 14346 – Modifying the Scope of Reciprocal Tariffs and Establishing Procedures for Implementing Trade and Security Agreements	Updates to Reciprocal Tariffs Under New Executive Order
6-Aug-25	Executive Order Imposing an Additional 25% Tariff on Indian Goods	The President issued an Executive Order imposing an additional 25% tariff on certain goods imported from India, effective August 27, 2025, due to the country’s continued purchase of Russian oil.	The White House: Fact Sheet on Addressing Threats from the Government of the Russian Federation	Additional Tariff on Indian Goods
31-Jul-25	Executive Order 14326: Further Modifying the Reciprocal Tariff Rates	The President issued an Executive Order modifying the reciprocal tariff rates, which resulted in new tariff rates ranging from 10% to 41% for individual countries, effective August 7, 2025.	Federal Register: Further Modifying the Reciprocal Tariff Rates	U.S. Modifies Reciprocal Tariffs - Effective August 7
30-Jul-25	Executive Order Suspending Duty-Free De Minimis Treatment	The President signed an Executive Order suspending the de minimis exemption for commercial shipments valued at \$800 or less, effective August 29, 2025. This action subjects these low-value shipments to applicable duties and taxes, including IEEPA tariffs.	The White House: Fact Sheet on Suspending the De Minimis Exemption	Global Postal Services Suspend U.S. Shipments Due to De Minimis Suspension
12-May-25	U.S.-China Trade Deal Agreement	An agreement was announced between the U.S. and China to temporarily lower tariffs by 115% for 90 days, effective May 14, 2025, while maintaining existing IEEPA tariffs on fentanyl.	The White House: Joint Statement on the U.S.-China Trade Agreement	U.S.-China Trade Deal Announced
2-Apr-25	Executive Order 14257: Regulating Imports With a Reciprocal Tariff	The President issued an Executive Order declaring a national emergency and establishing a new 10% "reciprocal tariff" on all U.S. imports, effective April 5, 2025. Countries with specific trade agreements were subject to different rates starting April 9, 2025.	Federal Register: Executive Order 14257	IEEPA Reciprocal Tariffs
3-Mar-25	Presidential Executive Orders	The President issued Executive Orders imposing a 25% tariff on most goods from Mexico and Canada, with a 10% tariff on Canadian energy. These tariffs took effect on March 4, 2025.	U.S. Customs and Border Protection: Official CBP Statement on Tariffs	U.S. Tariffs on Mexico & Canada Now in Effect – March 4, 2025