



Together makes progress

Trade disruption insights: IEEPA and beyond

Finding stability amid the uncertainty

In today's shifting global landscape, trade disruptions can impact an organization's stability and competitive edge. Understanding the potential impacts to your business are now just part of the job.

As the Supreme Court's International Emergency Economic Powers Act (IEEPA) ruling could reshape parts of the tariff environment overnight, you need a defined strategy to prepare for potential exposure to regulatory risk, unanticipated costs, and critical supply shortages.

At Deloitte, we understand that uncertainty and volatility aren't just challenges

They also present opportunities. They're what we're here for.

When things change quickly, we lean on our multidisciplinary team and proprietary technology to help you decode the impact of trade developments—from day-after changes to years-later ripple effects. We can safeguard value, increase resilience, pivot with agility, and plan your next moves with clarity and confidence.

Let's talk about the IEEPA tariffs

The Supreme Court is expected to rule on them in early 2026. So what happens if all or some IEEPA tariffs are found to be illegal? There are a number of possibilities:

- Go-forward collection of IEEPA tariffs that are found to be illegal would likely be discontinued, and the Supreme Court may send the case back to the lower court to establish refund processes.
- If refund mechanics are established, [refunds would be processed electronically](#), according to U.S. Customs and Border Protection (CBP). While this approach is potentially faster and more transparent than in the past, navigating the process and requirements may remain complex.
- Section 301 and 232 tariffs on things like aluminum and steel would remain unchanged.
- Congress could take steps to try to codify the IEEPA tariffs or provide the president with new or expanded authority to impose similar tariffs. Also, a number of potential "Plan B" tariffs could be imposed, including:
 - **Section 122**, which targets trade deficits or risk of depreciation of the US dollar with temporary quotas and tariffs of up to 15% for up to 150 days, extendable by Congress.
 - **Section 232**, which targets imports that are found to be a threat to national security. A Department of Commerce investigation must find harm.
 - **Section 301**, which targets unfair or discriminatory trade practices by a foreign government as found by a US Trade Representative investigation.
 - **Section 338**, which targets foreign government discrimination against US products or commerce. These tariffs require 30 days' notice and can go as high as 50%.

How can your organization navigate this uncertainty?

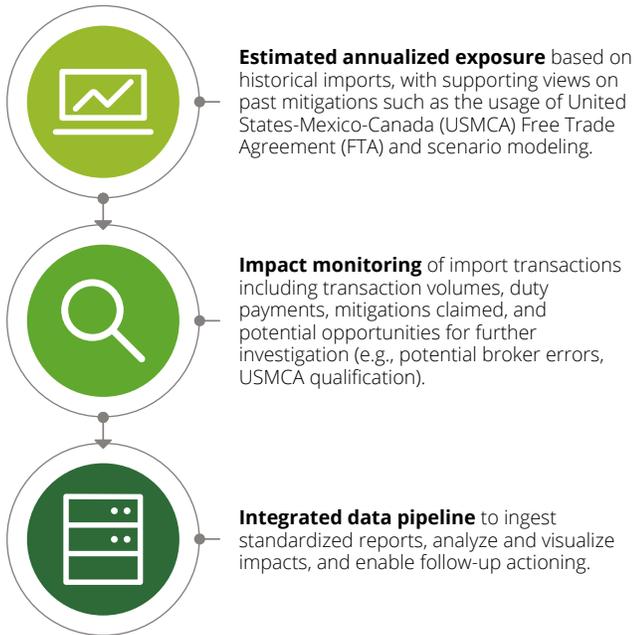
- **Changes are possible.** So stay up to date on legal and regulatory developments.
- **Readiness is key.** As you follow along with any refund mechanics that may potentially be set, review import history and documentation for potentially refund-eligible entries and ensure you're ready for any new electronic refund process announced by CBP.
- **Embrace adaptability.** Evaluate customer contracts and pricing models to prepare for possible commercial adjustments.
- **Data powers strategy.** Know the magnitude of your organization's risk exposure by developing scenario-based financial models leveraging import data to assess potential cash flow and earnings impacts.
- **See the big picture.** Assess broader supply chain and sourcing strategies in light of potential duty changes.
- **Know what's next.** Be prepared for quick action in response to continuous tariff and trade developments.

What's possible when you collaborate with Deloitte

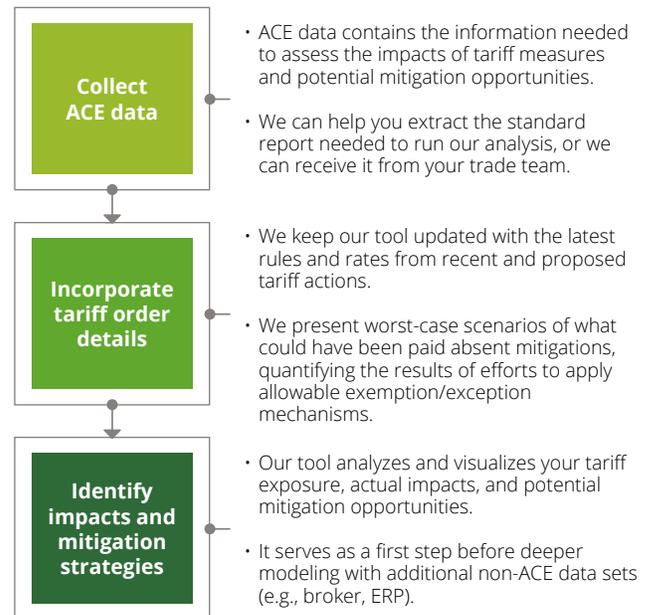
No matter how the Supreme Court rules on the IEEPA tariffs and no matter where you are in your tariff-response journey, Deloitte can help. We do it through:

1. **Our technology:** Tariff Vision™ headlines our suite of tariff modeling services that can help you evaluate, quantify, and plan for potential recovery opportunities. Tariff Vision™ enables rapid analysis of import data from the automated commercial environment (ACE), enriches analysis with supplementary logic compiled by Deloitte Trade Compliance specialists, visualizes tariff exposure, identifies potential customs opportunities, and models scenarios under evolving tariff rules.

What Tariff Vision™ offers:



How Tariff Vision™ works:



2. **Our multidisciplinary team:** We bring all of Deloitte to your tariff-response strategy. Our roster of experienced advisers includes those with deep knowledge in areas like:

- Global trade compliance, operations, and strategy
- Trade-specific technology, analytics, and data management
- Tax compliance
- Transfer pricing
- Tax controversy
- Value chain alignment
- Supply chain and network operations

Don't wait for disruption to force your hand

While the future of the IEEPA tariffs is certainly top of mind right now, tariff strategy will continue to be vital long after the dust settles on the Supreme Court ruling. Let's talk about how we can help you chart your unique course through the new realities of global trade policy.

Contact us



Dave Yaros
Principal
dyaros@deloitte.com
+1 312 486 0130



Kristine Dozier
Principal
kdozier@deloitte.com
+1 469 417 2884



Lindsey Berckman
Principal
liberckman@deloitte.com
+1 215 776 0594



Alison Sullivan
Senior Manager
alisullivan@deloitte.com
+1 571 858 1807

About Deloitte

In this document, Deloitte refers to one or more of the US member firms of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, their related entities that operate using the "Deloitte" name in the United States, and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.