



IEEPA TARIFFS, SECTION 122 DUTIES, AND FTZ WEEKLY/INDIVIDUAL ENTRY STRATEGY (February 23, 2026)

We previously provided “What’s New” updates on February [20](#) and [21](#) on the U.S. Supreme Court decision on IEEPA tariffs and Section 122 duties.

U.S. Customs issued CSMS [#67834313](#) late on February 22 which provides, in part, that IEEPA tariffs will no longer be collected on or after 12:00am EST Tuesday February 24, and CBP will inactivate relevant IEEPA tariff provisions in ACE, as follows:

ENDING IEEPA TARIFF COLLECTION

Duties imposed pursuant to IEEPA under the following presidential actions, including all modifications and amendments, will no longer be in effect and will no longer be collected for goods entered for consumption or withdrawn from warehouse for consumption, on or after 12:00 a.m. eastern time on February 24, 2026: [List of IEEPA EOs]...

U.S. Customs and Border Protection (CBP) will update the Automated Commercial Environment (ACE) programming, and all Harmonized Tariff Schedule of the United States (HTSUS) numbers applicable to the IEEPA tariffs will be inactive in ACE as of February 24, 2026.

At this stage, a number of questions remain, including the treatment of: (1) goods imported under 2025 trade deals with the E.U., Japan, Korea, etc. (which we understand the Administration intends to retain); and (2) Privileged Foreign (PF) zone status merchandise admitted before February 24, 2026.

U.S. Customs issued CSMS [#67823350](#) late on February 20, indicating that CBP is “working with other government agencies to fully examine the implications of the SCOTUS decision” overturning IEEPA tariffs and pledging to “provide additional information and technical guidance for ACE filers as soon as it becomes available.”

In our February 3, 2025 “What’s New” [update](#) and March 3, 2025 [update](#), we have previously suggested a Foreign-Trade Zone (FTZ) Weekly/Individual Entry Strategy prior to the implementation of IEEPA and other tariffs which may provide duty-saving opportunities. With Section 122 Duties scheduled to be implemented at 12:01 am EST on Tuesday February 24, 2026, FTZ clients should consider these options to include FTZ on-hand inventory of zone status product on CBPF 3461 Weekly Estimates with elected entry date prior to Tuesday February 24, 2026 (i.e., **today, February 23**) in order to include all or some zone status products on the CBPF 7501 filed later with duties assessed at pre-February 24 duties. This strategy might also be used for FTZ individual (i.e., not FTZ weekly) entries **today**. Notice to CBP Ports is necessary for FTZ distribution and production, and a Non-Processing Stipulation may be needed.

Contact [Marshall Miller](#), [David Ostheimer](#), [Brian Murphy](#), or [Amanda Ward](#) with questions.

ABOUT OUR FIRM

[Biographies](#) / [Seminars](#) / [Webinars](#) / [Document Library](#) / [Briefings Monthly Newsletter](#) / [Contact Us](#)
[IMPORTS EXPORTS FOREIGN-TRADE ZONES](#)

This electronic communication is from the law firm of Miller & Company P.C. and is confidential, privileged, and intended only for the use of the recipient named above. If you are not the intended recipient, unauthorized disclosure, copying, distribution or use of the contents of this information is strictly prohibited. If you have received this in error, please notify the sender immediately by calling (816) 561-4999.

Miller & Company P.C. | 4929 Main Street | Kansas City, MO 64112 US

[Unsubscribe](#) | [Update Profile](#) | [Constant Contact Data Notice](#)



Try email marketing for free today!