



CIT STRIKES DOWN SECTION 122 TARIFFS (May 7, 2026)

In a 2-1 divided [Opinion](#), a three-judge panel of the U.S. Court of International Trade (CIT) has ruled in a lengthy decision that the 10% Section 122 tariffs imposed on February 24, 2026 (see our Feb. 21, 2026, [What's New update](#)) are invalid and contrary to law. In a lengthy decision, the majority fundamentally reasoned that the trade deficit cited as the rationale for the tariffs does not qualify as a balance-of-payments deficit, as required for imposition of Section 122 duties. One CIT judge dissented on procedural and substantive grounds.

The CIT also issued a [Judgment](#) that only permanently enjoined collection of the Section 122 tariffs and orders refunds for the two importer Plaintiffs and the State of Washington. Thus, it is not a nationwide injunction that prevents continued collection of the Section 122 tariffs for all other importers while the decision is appealed. It is almost certain that the decision will be appealed and, ultimately, the final outcome should apply to all importers paying the Section 122 tariffs.

Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) 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!