



# Tariff-related Litigation Update

June 20, 2025



ReedSmith

# Tariffs Imposed Under IEEPA

## “Fentanyl” Tariffs

- **Canada:** 25% *ad valorem* on most goods that are not entered duty free under the United States-Mexico-Canada Agreement (USMCA)
  - Exec. Order 14193, as amended
- **China:** 20% *ad valorem*
  - Exec. Order 14195, as amended
- **Mexico:** 25% *ad valorem* on most goods that are not entered duty free under the USMCA
  - Exec. Order 14194, as amended

## Reciprocal Tariffs (Exec. Order 14257, as amended)

- **Baseline:** 10% *ad valorem*
  - Applies to all foreign-origin goods **except** goods originating in Belarus, Canada, Cuba, Mexico, North Korea, and Russia
- **Country-specific rates:** 11–50%
  - Cover 53 countries
  - Scheduled to go into effect on July 9 **except** for China, which will go into effect on August 12
- **Exceptions:**
  - Aluminum articles and derivatives, automobiles, automobile parts, and steel articles and derivatives subject to Section 232 tariffs
  - Canadian- and Mexican-origin goods
  - Goods listed in Annex II to Exec. Order 14257

# Status of Legal Challenges to the IEEPA Tariffs

## *V.O.S. Selections v. Trump* (Fed. Cir. May 28, 2025)

### *Oregon v. Trump* (Fed. Cir. May 28, 2025)

- Consolidated appeal
- Court of International Trade (CIT) rulings enjoining the “fentanyl” and reciprocal tariff executive orders stayed pending appeal
- **Briefing schedule:**
  - June 24 – opening brief
  - July 8 – response briefs
  - July 18 – reply brief
- **Oral argument:** July 31 at 10:00 a.m. (ET)

## *Learning Resources v. Trump* (D.C. Cir. May 30, 2025)

### *Learning Resources v. Trump* (U.S. June 17, 2025)

- District court’s preliminary injunction stayed pending government’s appeal
- **Briefing schedule:**
  - June 27 – Appellants’ brief
  - July 23 – Appellees’ brief
  - August 8 – reply brief
- Plaintiffs filed a petition for a writ of certiorari before judgment with the Supreme Court

# Status of Legal Challenges to the IEEPA Tariffs

## *Emily Ley Paper, Inc. v. Trump* (Ct. Int'l Trade May 23, 2025)

- Stayed pending final, unappealable decision in V.O.S.

## *Webber v. U.S. Department of Homeland Security* (D. Mont. Apr. 4, 2025)

- Transferred to CIT
- Appeal pending before Ninth Circuit
- **Ninth Circuit briefing schedule:**
  - June 9 – opening brief
  - June 28 – answering brief
  - August 18 – reply brief

## *California v. Trump* (N.D. Cal. Apr. 16, 2025)

- Dismissed due to lack of jurisdiction (June 2)
- Appeal pending before Ninth Circuit
- **Ninth Circuit briefing schedule:**
  - June 30 – opening brief
  - July 28 – answering brief
  - August 18 – reply brief