

UPDATE

# IEEPA Tariff Refunds

## Understanding the CAPE Refund Process

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**⚠ Important Note:** Information current as of Thursday, April 30, 2026. This administration moves quickly — things change rapidly.

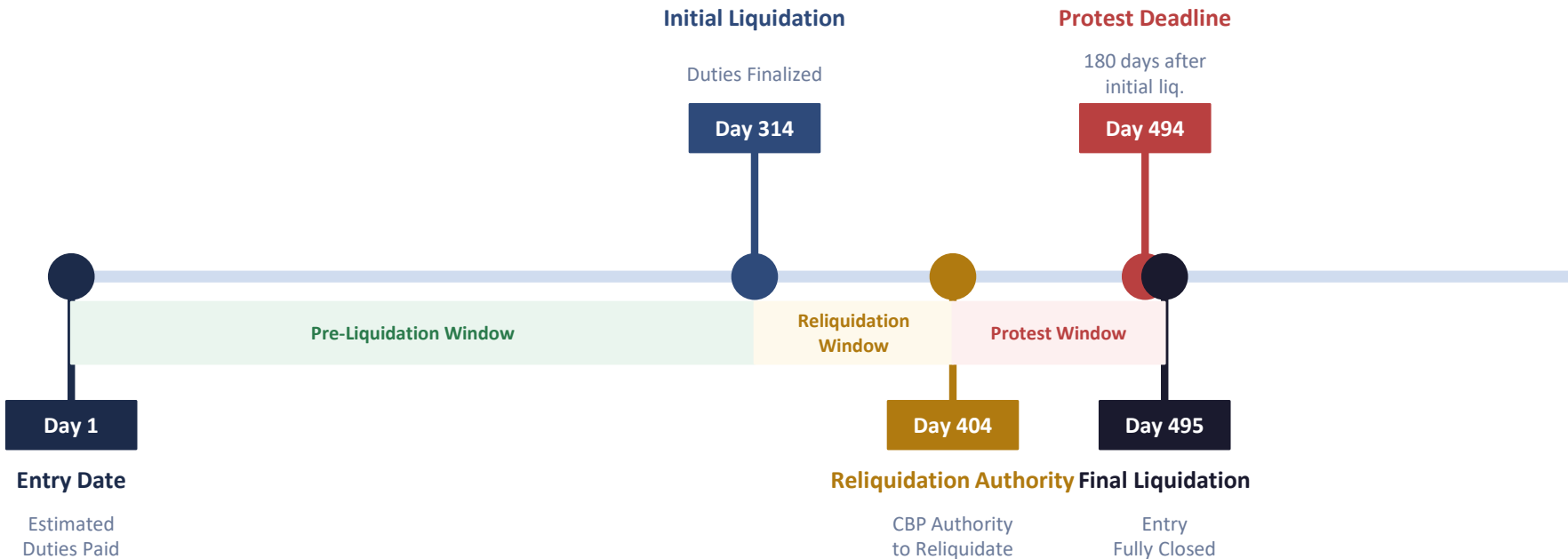
CBP CAPE Phase 1 Launch: April 20, 2026

# Scale of Refund Effort

- As of March 4, 2026, over 330,000 importers have made a total of over 53 million entries in which they have deposited or paid IEEPA duties.
- As of March 4, 2026, the total amount of IEEPA duties and estimated duty deposits collected pursuant to IEEPA is approximately \$166 billion.
- Approximately 20.1 million entries remain unliquidated as of March 4, 2026.
- Over 1,684,648,252 Entry Summary lines need to be updated.
- Assuming each Entry Summary with IEEPA tariffs is entitled to a refund, then 53,173,939 refunds would need to go through this process.
- CBP estimates that on a manual basis, the refund processing for the 53,173,939 entries with IEEPA duties will require 4,431,161 man hours for CBP to complete.

# Understanding "Liquidation"

*Day counts are averages,  
not deadlines*



**Liquidation** is CBP's final, binding determination of duties and fees owed on imported goods — typically occurring within 314 days of entry. Importers may file protests within 180 days of liquidation, or receive refunds via special procedures such as the **CAPE system** for IEEPA tariffs.

# First: Take a Deep Breath

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## CAPE

Consolidated  
Administration  
and Processing  
of Entries

*via CBP's  
Claim Portal*



### Phase 1 is limited

Does NOT cover all IEEPA transaction types. More phases are coming.



### IEEPA tariffs only

Section 122, 232, 301, and other tariffs are excluded from CAPE.



### Who can file

Only the importer of record or its authorized customs broker(s) via .CSV upload.



### Review timeline

Even straightforward cases: 60–90 day review period after submission.

# How the CAPE Refund Process Works

1

## Submit

Importer or broker uploads .CSV of eligible entries via CAPE Claim Portal

2

## Validate

CBP runs automated validation checks on the submitted declaration

3

## Remove IEEPA HTS

CAPE removes IEEPA HTS numbers from covered entries

4

## Recalculate

Duties are recalculated without the IEEPA charges

5

## Refund

Routed into ACE collections module; refunds issued electronically (with interest if applicable)

*Certification required: Importers must certify that all entries in the declaration comply with applicable law.*

# Phase 1: What's In – and What's Out

## ✓ ELIGIBLE for Phase 1

Entries liquidated within the preceding **80 days**  
(within CBP's 90-day voluntary reliquidation window)

**Basic, straightforward transactions**

**IEEPA-related tariff entries**

## ✗ NOT ELIGIBLE for Phase 1

- Finally liquidated entries
- Reconciliation & Entry Type 09 entries
- Entries designated for drawback claims
- Entries covered by a protest
- Entries not filed in ACE / no ACE liquidation status
- Entries subject to AD/CVD with liquidation instructions

# Preparing for CAPE Refund Claims

## Step 1

### Get Your ACE Account

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Both the importer of record and authorized customs brokers must have an ACE Secure Data Portal account.

ACE = Automated Commercial Environment — the U.S.'s centralized digital system for imports/exports.

## Step 2

### Set Up ACH Banking

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Establish an Automated Clearing House (ACH) link in ACE and ensure that bank account information for refund recipients is current.

Refunds will be issued electronically through ACE.

## Step 3

### Refund Analysis & Risk Assessment

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Pull import records from ACE or your broker. Identify which entries are:

- Within 80 days of liquidation (Phase 1)
- 80–180 days post-liquidation (consider protest)
- Beyond 180 days (consider CIT appeal within 2-year statute)

*Files must be submitted by the broker who originally filed the underlying entries.*

# Entry Timeline: Know Your Window

## PHASE 1 ELIGIBLE

### 0 – 80 Days Post-Liquidation

→ **File CAPE declaration immediately once Phase 1 opens.**

These entries are within CBP's 90-day voluntary reliquidation window and are the primary target for Phase 1.

## CONSIDER PROTEST

### 80 – 180 Days Post-Liquidation

→ **File a protest with CBP to preserve refund rights.**

Not eligible for Phase 1. Filing a protest is advisable, but note that entries under protest will also be ineligible for Phase 1 per CBP guidance.

## CONSIDER CIT APPEAL

### Beyond 180 Days (within 2-year statute)

→ **File an appeal with the Court of International Trade (CIT).**

Per the Court's March 27 order, these entries are eligible for CBP refund and will likely be included in a subsequent CAPE phase.

*Monitor liquidation status continuously — entries can move between categories as time passes.*

# Compliance Risks When Filing CAPE Claims

⚠ Each CAPE claim requires a certification by the importer that all entry summaries comply with applicable laws.

## Review Prior Non-Compliance

Identify risks from historically non-compliant entries before including them in a CAPE declaration — especially where prior disclosures or internal reviews are not yet complete.

## Sequence Your Claims Carefully

Because CAPE handles requests in consolidated batches, maintain detailed tracking of which entries are in each declaration — particularly where multiple brokers or related entities are involved.

## Opportunity & Obligation

IEEPA supply chain companies face both the opportunity to recover material refunds and an obligation to reconcile past compliance gaps before filing.

## Prioritize Clean Submissions

CBP will likely prioritize submissions that pass automated validations. Non-compliant or flagged entries will delay refunds for the entire batch.

# CBP Error Chart

Error message	Definition
ENTRY ON DRAWBACK	Entry cannot be on a drawback entry
ENTRY SUMMARY FLAGGED FOR RECON	Entry has been flagged for Reconciliation, which is not allowed in CAPE Phase 1
ENTRY SUMMARY IS CANCELLED/REJECTED	Entry summary status must be “Accepted”
ENTRY SUMMARY IS IN FINAL LIQUIDATION STATUS	Entry summary liquidated/reliquidated more than 80 days ago
ENTRY SUMMARY IS IN TRADE CONTROL	Control status for the entry summary must be with CBP
ENTRY SUMMARY IS SUBJECT TO COURT INJUNCTION	Entry summary cannot be flagged for injunction
ENTRY SUMMARY NOT FOUND OR ARCHIVED IN ACE	Entry must exist
ENTRY SUMMARY PENDING LIQUIDATION OR NOT LIQUIDATED AND HAS SUSPENSION RECORD	Entry summary has a liquidation status of “Pending” or “Not Liquidated” and has a Suspension record
ENTRY SUMMARY UNDER REVIEW	Entry cannot be in adjusted status
ENTRY TYPE NOT ALLOWED	Entry type cannot be TIB (23), Duty Deferral (08), Reconciliation (09), or Drawback (047)
GOODS VALUE AMOUNT NOT ALLOWED ON IEEPA HTS LINE	IEEPA HTS number cannot have a “GDS_VAL_AMT” greater than zero
NO IEEPA HTS ON ENTRY	Entry must have at least one IEEPA HTS
PROTEST ON ENTRY	Entry cannot be on an Open or Suspended protest. Entry cannot be in Denied status if AFR box is checked
STATEMENT PROCESSING NOT COMPLETE	Entry cannot be on a statement that is authorized for payment, but the payment has not yet processed
UNABLE TO CALCULATE DUTY	Any of the lines for the entry fail validation

# Action Items: What To Do Now

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## 1 Verify ACE Access

Confirm importer of record and all authorized brokers have active ACE Secure Data Portal accounts.

## 2 Update ACH/Bank Info

Ensure bank account details for refund recipients are current in ACE.

## 3 Pull Import Records

Obtain entry reports from ACE or your broker. Identify all entries where IEEPA tariffs were paid.

## 4 Segment by Timeline

Classify entries: Phase 1 eligible ( $\leq 80$  days), protest candidates (80–180 days), CIT appeal ( $> 180$  days).

## 5 Compliance Review

Flag historically non-compliant entries. Complete any open internal reviews before including entries in CAPE.

## 6 Monitor for Phase 2+

Watch for CBP guidance on subsequent phases, which will cover 'finally liquidated' and other excluded entry types.

# Key Resources

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## CBP Official CAPE Notice

<https://content.govdelivery.com/accounts/USDHSCBP/bulletins/4126a9c>

Official CBP bulletin announcing Phase 1 of the CAPE refund process and detailed instructions.

## ACE Secure Data Portal

<https://www.cbp.gov/trade/automated>

Register for ACE access, manage ACH bank information, and file CAPE declarations through this portal.

## CAPE Claim Portal

<https://www.cbp.gov/trade/automated>

Submit .CSV refund declarations and track the status of your IEEPA refund requests.

*Questions? Contact your customs counsel or compliance team for guidance specific to your import operations.*