



## IEEPA Tariff Refunds/FTZ Entry Process (March 9, 2026)

### IEEPA Tariff Refunds

We have been informed that the CBP programming process is well underway, consistent with the Government's representations in the [Atmus Filtration](#) Court of International Trade (CIT) litigation. The conceptual framework is that there will be a "bulk" process where all Customs entry numbers will be downloaded by a Broker or Self-File into a CBP ACE Portal feature. The use of a "bulk" download of entry numbers should expedite the process. The intention is to structure a process that is easier than Post-Summary Corrections (PSCs). Although no definitive timing has been established, the Government has informed the CIT that it hopes to have the new ACE functionality ready in 45 days. In the interim, clients are encouraged to undertake the following.

- **ACE ACH Refunds**

Refunds will occur through ACE ACH electronically. Only 9% (21,000) of U.S. Importers of Record (IOR) filers of the over 300,000 IOR filers with IEEPA tariffs have correctly completed the ACE ACH Portal enrollment process. Clients are encouraged to immediately review and confirm the accuracy of their ACE Portal Account and in particular the U.S. bank Routing and Account Numbers.

- **Key Steps for ACE ACH Refund Enrollment (Trade Account Owners)**

Follow [instructions](#) to authorize ACH Refunds. This may involve the following steps:

- Log into the [ACE Portal](#) (Trade/PGA User Login)
- Navigate to the "Importer" Sub-Account.
- Select "ACH Refund Authorization" tab.
- If needed, authorize a Trade Account User to manage this tab.
- Enter your **U.S. bank Routing** and **Account Numbers** to enable electronic, direct-deposit refunds.

- **Monitor Liquidations**

As noted in our [December 5, 2025](#), [February 20, 2026](#), [February 21, 2026](#), [February 23, 2026](#), and [March 4, 2026](#) What's New updates, clients should monitor all aspects of their Customs entries by running ACE Portal reports including liquidation dates. It may be necessary to file Protests (within 180 days of liquidation) to prevent Customs entries from being finally liquidated. Clients are also encouraged to review their Customs entries with IEEPA tariffs to confirm accuracy as multiple clients have identified historic errors in 2025/2026.

### FTZ Entries

We have been informed that ACE updates for FTZ Type 06 Cargo Release and Entry Summary programming are complete and that at this time CBP Headquarters has no intention of providing written guidance.

Accordingly:

- FTZ Type 06 Cargo Releases with Privileged Foreign (PF) election dates **prior** to February 24, 2026, but filed on or after February 24, 2026, will not have IEEPA tariffs assessed.
- Merchandise with PF election dates **prior** to February 24, 2026 will not be subject to Section 122 tariffs on Cargo Releases filed on or after February 24, 2026.
- Merchandise with PF election dates **after** February 24, 2026 will be subject to Section 122 tariffs upon Customs entry filing.

We continue to believe that a CIT action is not necessary at this time for IEEPA refunds. For assistance with all ACE Portal matters contact [Brenda Zeller](#), [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) are available to answer questions or discuss specific circumstances in detail.

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