



UPDATE ON IEEPA TARIFF REFUNDS (March 13, 2026)

On March 12, U.S. Court of International Trade (CIT) Judge Eaton issued a new [Order](#) on the IEEPA tariff refund process after considering a detailed [status report](#) from U.S. Customs and Border Protection (CBP). The detailed status report, submitted by Brandon Lord, Executive Director of CBP Trade Programs, describes substantial progress by CBP towards implementing a Consolidated Administration and Processing of Entries (CAPE) system that will receive refund requests and validate, process, and pay IEEPA refunds.

As a result, Judge Eaton has issued an Order that continues to suspend his March 5 Order. In addition, the Order requires CBP to file a new report on or before March 19 that describes its progress on developing a process to refund IEEPA “duties paid with interest.”

A. CAPE Structure and Development Status

Executive Director Lord’s Declaration provides substantial details on the IEEPA duty refund process being constructed by CBP. CBP is building CAPE, a web-based portal, to serve as the entry point for importers and brokers to submit IEEPA refund requests (i.e., “CAPE Declarations”). Once operational, a new tab will be available in both importer and broker ACE Portal accounts. CAPE will have four integrated components:

- Claim Portal
- Mass Processing
- Review & Liquidation/Reliquidation
- Refund

B. Claim Portal

The Claim Portal is 70% complete. CBP has finished the front-end portal interface and is now programming the automated file and entry validations. Importers and brokers will upload Comma-Separated Values (CSV) files listing the Customs entries for which refunds are sought.

ACE will conduct two series of validations: (1) file validations and (2) entry validations.

(1) File validations will ensure that the refund request contains all required information, that the information is properly formatted, that the submitter is the Importer of Record (IOR) for the listed entries or the authorized broker that filed the Entry Summaries on the IOR’s behalf, and that the CSV file itself is not corrupted. If a submission fails any part of the file validation series, ACE will reject the CAPE Declaration submission. The system will identify the specific errors that triggered the rejection, which will be viewable in ACE, allowing filers to correct the identified issues and resubmit the request on a new CAPE Declaration.

(2) If the CAPE Declaration submission successfully passes the file validations, ACE will proceed to a series of entry-specific validations. For example, the system will confirm that an Entry Summary number listed in the submitted CSV file exists in ACE and that at least one IEEPA Harmonized Tariff Schedule of the United States (HTSUS) Chapter 99 number was declared on that entry. If an Entry Summary fails any of the entry-specific validations, ACE will remove that Entry Summary from the CAPE Declaration, but will continue processing the remaining Entry Summaries. After the system completes the entry-specific validations, ACE will allow the filer to review the results and identify rejected entries. If it is possible for the filer to correct any of the identified entry-specific errors, it may upload a separate CAPE Declaration.

C. Mass Processing

The Mass Processing component is 40% complete. This component will automatically remove any applicable IEEPA HTSUS numbers from the Entry Summaries submitted to and validated by the CAPE Claim Portal component. After the IEEPA HTSUS numbers are removed, the Mass Processing component runs the ACE duty calculation validations. These checks are the normal ACE Entry Summary process that exists today, which automatically reviews all declared HTSUS numbers to confirm the correct duties owed are listed on the Entry Summary. At this point, the Mass Processing component calculates duties as if the IEEPA duties had never been declared. After the CAPE Declaration has passed through the Mass Processing component, the system accepts the CAPE Declaration.

D. Review & Liquidation/Reliquidation

The Review & Liquidation/Reliquidation component is 80% complete. This component will initiate the review and liquidation/reliquidation process for the entries identified in the accepted CAPE Declaration. This component will automatically set the entries to liquidate/reliquidate on a specified number of days from the acceptance date, allowing CBP to conduct a manual review as needed. CBP is developing additional functionality within this CAPE component to streamline agency review. The Review and Liquidation/Reliquidation component will update the underlying Entry Summaries to reflect the new total duties paid and will automatically calculate interest. It will process liquidations/reliquidations Monday through Thursday each week.

E. Refund

The Refund component is 60% complete. When Entry Summaries reach the scheduled liquidation/reliquidation date, ACE will direct those entries to a CAPE-specific refund process within the ACE Collections refunds module. Refunds will be consolidated by liquidation/reliquidation date and Importer of Record (IOR) or a party the IOR has designated to receive refunds on its behalf on CBP Form 4811. Once processed, the refunds will be transmitted electronically to the designated bank account. CBP is currently conducting performance tests on the refund consolidation process.

F. Phased Implementation and Limitations

CBP anticipates a phased implementation. Phase One will cover most Formal and Informal Entries on which IEEPA duties were paid, other than unliquidated entries subject to antidumping or countervailing duties (AD/CVD), or entries for which the liquidation status in ACE is "Suspended," "Extended," or "Under Review," and certain other entry types such as warehouse withdrawals, entries designated on a drawback claim, etc. CBP will provide detailed guidance to users regarding the scope and functionality of each phase of development as it is implemented.

G. Observations

The described processes are still in development, so they are subject to change, as well as court approval. However, based on the Claim Process already described, importers should continue gathering and validating their Customs entry data for IEEPA tariff payments so they are prepared to submit the data needed for refunds when the process is implemented. As noted in our [March 9](#) “What’s New” update, importers should be enrolling for ACE ACH [Refunds](#). Also, importers considering filing requests to extend liquidation, Protests, etc. should take into account that the current planned CBP phased implementation anticipates that Phase One of the refund process will not cover entries whose liquidation status is “Suspended,” “Extended,” or “Under Review,” as well as certain entry types. This could impact duty refund strategy. Further, notwithstanding the proposed Claim Process, consideration should be given to filing Protests for liquidated entries within the 180-day protest period to prevent the entries from being finally liquidated. We anticipate that the CIT will issue an Order with updates after it receives the next status report from CBP on March 19.

Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) with questions or to discuss your company’s specific considerations for obtaining IEEPA tariff refunds.

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