



### IEEPA REFUNDS BEGIN

The first phase of the Consolidated Administration and Processing of Entries (CAPE) administrative refund process for International Emergency Economic Powers Act (IEEPA) tariffs begins April 20. U.S. Customs and Border Protection (CBP) launched an "IEEPA Duty Refunds" [website](#) on April 10 with information and links to additional resources. The CAPE functionality within the Automated Commercial Environment (ACE) Portal will allow CAPE Declarations covering certain unliquidated entries and entries liquidated within 80 days. Entries with a Drawback claim, entries flagged for Reconciliation, Protested entries, and finally liquidated entries are not included in this first phase. See our [April 10 What's New](#) for more information. Contact [Marshall Miller](#), [Brian Murphy](#), or [Sean Murray](#) with questions. CSMS #[68340863](#) (April 13, 2026); CSMS #[68315804](#) (April 10, 2026).

- To obtain a refund, Importers of Record (IORs) must be set up to receive refunds electronically. If not already enrolled, clients should enroll in [ACH Refunds](#).
- For assistance in reviewing your ACE Portal reports to validate IEEPA tariff and entry details and to confirm the status of your ACH Refund authorization, please contact [Brenda Zeller](#).

### CBP ELECTRONIC REFUNDS

Since the CBP transition to electronic-only refunds on February 6, more than 12,300 certified refunds have been rejected due to the absence of valid U.S. bank account information in the ACE Portal Importer account. Importers with Entry Summaries liquidated on or after February 6 must enroll in ACH and submit the required banking information to receive refunds. Additional guidance is available in CSMS #[68179006](#) (March 27, 2026).

### SECTION 122 LITIGATION

At an April 10 [hearing](#), a three-judge panel of the U.S. Court of International Trade questioned plaintiff state attorneys general, counsel for plaintiff importers, and U.S. Department of Justice attorneys on the legality of the Section 122 10% additional tariffs. Plaintiffs

### FTZ OPS REVIEW

The U.S. Foreign-Trade Zones Board is conducting more foreign-trade zone (FTZ) site visits. FTZ clients are encouraged to review their scope of FTZ production authority, e-214 FTZ admissions, Customs entries, and in-bond movements, and ensure their FTZ Ops Manual is current. Contact [Marshall Miller](#), [Amanda Ward](#), or [Bridget Beran](#) with questions.

### 301 EXCESS CAPACITY

On March 11, the Office of the U.S. Trade Representative (USTR) initiated Section 301 investigations into the acts, policies, and practices of 16 trading partners alleged to be contributing to excess capacity in global manufacturing: China, the European Union (EU), Singapore, Switzerland, Norway, Indonesia, Malaysia, Cambodia, Thailand, Korea, Vietnam, Taiwan, India, Bangladesh, Mexico, and Japan. USTR identified a wide range of potentially affected sectors, including steel, aluminum, autos and auto parts, machinery, electronics, semiconductors, drugs, chemicals, batteries, solar modules, textiles, apparel, robotics, and shipbuilding. These Section 301 investigations could provide the Trump Administration with broad authority to adjust tariff rates following final determinations, similar to the China Section 301 actions undertaken 2017-2020. Public comments are due April 15, and public hearings are scheduled for May 5-8, signaling the possibility of tariff action this summer. 91 [Fed. Reg. 12886](#) (March 17, 2026).

### 301 FORCED LABOR

On March 12, USTR initiated Section 301 investigations covering 60 major U.S. trading partners to assess whether their acts, policies, or practices fail to prohibit or effectively enforce bans on the importation of goods produced with forced labor in a manner that is unreasonable or discriminatory and burdens or restricts U.S. commerce. The investigations include China, the EU, Mexico, Vietnam, India, Japan, Canada, Korea, Bangladesh, Thailand, Türkiye, the United Kingdom, and numerous countries across Latin America, Africa, the

### SECTION 232 TARIFF CHANGES

On April 2, President Trump [issued](#) a Proclamation revamping Section 232 steel, aluminum, copper, and their derivative tariffs, effective April 6. Steel, aluminum, copper, and certain derivative articles in Annex I-A are subject to 50% tariffs. Other derivative articles in Annex I-B are subject to 25% tariffs. Annex III includes metal-intensive industrial machinery, tools, and equipment that are subject to 15% tariffs to December 31, 2027. Annex II is a list of articles excluded from Section 232 tariffs. This revised approach eliminates the U.S./foreign content calculations that were so problematic for derivatives. See our [April 3 What's New](#) update for more information. Contact [Brian Murphy](#) or [Sean Murray](#) with questions. 91 [Fed. Reg. 18201](#) (April 9, 2026).

### PHARMA SECTION 232

President Trump [issued](#) a Proclamation on April 2, imposing Section 232 100% tariffs on imports of patented pharmaceuticals and their ingredients to address national security risks associated with foreign supply-chain dependence. The action applies to covered products entered for consumption or withdrawn from warehouse for consumption as of July 31 for companies identified in Annex III, and September 29 for all other companies. The Proclamation imposes the additional tariff on 131 ten-digit HTSUS tariff classifications. The full text of the Proclamation contains many additional provisions and exceptions which provide a range of reduced, temporarily reduced, or zero tariff rates based on approved onshoring plans, MFN drug pricing agreements, country of origin, and product type. Implementation is provided in four [annexes](#). Contact [Sean Murray](#) with questions. 91 [Fed. Reg. 18183](#) (April 9, 2026).

### 232 AUTO PARTS INCLUSIONS

The Department of Commerce (DOC) announced the opening of the April 2026 submission window on April 1 for Section 232 auto parts tariff inclusion requests. The inclusions process allows interested parties to request that additional auto parts be brought within the

argue there is no balance-of-payments emergency that warrants the temporary tariffs under Section 122. [State of Oregon v. Trump](#) (CIT #26-01472); [Burlap and Barrel v. Trump](#) (CIT #26-01606).

### SECTION 122 TARIFFS

· White House adviser Peter Navarro [stated](#) in late March that President Trump still intends to increase Section 122 tariffs from 10% to 15%.

· The Congressional Research Service has released a report on Section 122 of the Trade Act of 1974. [IF13199](#) (April 9, 2026).

### ORIGIN MARKINGS

CBP has issued a new ruling reminding that markings such as "Product from the Netherlands – Proudly Assembled & Packaged in the USA" do not satisfy the origin marking requirements in 19 C.F.R. Part 134 because they do not clearly indicate the country of origin. HQ [H351350](#) (April 6, 2026).

### SECTION 338 POSSIBILITY

The U.S. Trade Representative has [indicated](#) the Trump Administration might invoke [Section 338](#), which permits tariffs up to 50% on certain countries that discriminate against U.S. exports.

### CENSUS FTR UPDATE

On March 30, Census issued a Final Rule that amended the Federal Trade Regulations (FTR) to revise Section 30.15 and delete Sections 30.16 to 30.19 to make the FTR easier to read and remove duplicative provisions. 91 [Fed. Reg. 15535](#) (March 30, 2026).

### AI EXPORT PROPOSAL

In an effort to promote American artificial intelligence (AI) technologies and decrease dependence on foreign AI technology, the U.S. International Trade Administration issued a Call for Proposals on April 10 for a "full-stack" American AI export package. This package may receive priority government advocacy, export license priority, and financing referrals. Proposals will be accepted until June 30. 91 [Fed. Reg. 18412](#) (April 10, 2026).

### IEEPA DE MINIMIS SUSPENSION

· As part of the continuation of the IEEPA national emergency, President Trump announced that duty-free de minimis treatment would continue to be suspended. 91 [Fed. Reg. 17839](#) (April 9, 2026).

· The Department of Justice (DOJ) filed a brief with the CIT on April 9, arguing that the Supreme Court decision on the IEEPA tariffs in [Learning Resources, Inc. v. Trump](#) does not affect the President's continued suspension of de minimis treatment under IEEPA. [Axle of Dearborn Inc. v. Department of Commerce](#) (CIT #25-00091).

Middle East, and Asia. The public comment process is expedited, with written comments and requests to appear due April 15, followed by a public hearing scheduled for April 28, signaling the possibility of tariff action this summer. 91 [Fed. Reg. 12884](#) (March 17, 2026).

### CHINA TRADE PROBES

China's Ministry of Commerce (MOFCOM) has announced the launch of investigations targeting U.S. practices, describing them as "reciprocal" responses to the Section 301 investigations into manufacturing overcapacity and forced labor that were recently initiated by the U.S. One [probe](#) focuses on U.S. measures affecting trade in green and low-carbon products, while the other [probe](#) examines U.S. actions alleged to disrupt global industrial and supply chains, including export controls, investment restrictions, and limits on market access for Chinese goods. The actions are widely viewed as positioning by China ahead of upcoming U.S.–China trade discussions.

### TRADE ENFORCEMENT

The Trump Administration [budget request](#) for Fiscal Year 2027 includes significant spending increases for trade enforcement efforts by the U.S. International Trade Administration (ITA) and the Bureau of Industry and Security (BIS).

### WTO REFORM

USTR released a [report](#) ahead of the World Trade Organization (WTO) 14th Ministerial Conference outlining U.S. priorities for WTO reform. The report focuses on improving transparency, objective criteria for special and differential treatment, and reconsidering the unconditional MFN principle in favor of greater reciprocity. It also calls for member-driven reform discussions, broader use of plurilateral agreements, limits on the WTO Secretariat, and clearer rules on security exceptions.

### CUSTOMS BUSINESS

Customs Headquarters has ruled that a non-broker licensed third-party was engaged in "Customs business" in violation of 19 C.F.R. § 111.3(a) when it provided an online platform including an artificial intelligence (AI) HTSUS tariff classification tool to importers. HQ [H350722](#) (Jan. 16, 2026).

### CPSC MESSAGE LAUNCH

The Consumer Product Safety Commission (CPSC) Message Implementation Guide is now available. The CPSC message set will be deployed in the certification environment on April 15 and is scheduled to be deployed in the production environment on July 8. CSMS #[68290359](#) (April 8, 2026).

scope of the Section 232 duties on automobiles and specified auto parts. Following the close of the submission window on April 14, accepted inclusion requests will be posted for a two-week public comment period 91 [Fed. Reg. 13998](#) (March 24, 2026).

### US-UK PHARMA AGREEMENT

On April 2, USTR issued a [press release](#) and the text of a U.S.-UK drug pricing agreement. The [agreement](#) provides that the U.S. will not apply Section 232 tariffs to UK-origin patented and non-patented pharmaceutical products from January 1, 2026, through January 19, 2029, provided all major UK pharma companies enter into MFN pricing and tariff agreements with the U.S. The U.S. also committed to not applying Section 301 tariffs to such UK-origin pharmaceutical products through January 19, 2029. Contact [Sean Murray](#) with questions.

### WTO E-COMMERCE DEAL

On March 28, 66 World Trade Organization (WTO) members representing approximately 70% of global trade, but not including the U.S., adopted an interim arrangement to implement the WTO [Agreement](#) on Electronic Commerce, establishing baseline global rules for digital trade including a prohibition against assessing customs duties on electronic transmissions. The agreement will enter into force for participating members after 45 members have formally accepted it.

### RECIPROCAL TARIFFS

Despite the Supreme Court decision invalidating the IEEPA-based tariffs, President Trump issued a Notice on March 24 that extended for one year the national emergency declared in Executive Order 14257 (April 12, 2025) to deal with the national security threat posed by the U.S. trade deficit. 91 [Fed. Reg. 15517](#) (March 27, 2026).

### ACE PORTAL APPLICATIONS

CBP released a new web-based ACE Secure Data Portal account application on April 1 that streamlines new ACE account requests, updates to Account Owner information, and communication with CBP during account set-up. Applicants are strongly encouraged to use the digital application for faster turnaround. During the initial rollout, CBP will continue to accept the longer PDF application submitted by email. CSMS #[68228015](#) (April 1, 2026)

### IC DESIGNER STATUS

BIS has issued a Final Rule, effective April 7, changing the date to obtain authorized integrated circuit (IC) designer status from April

### ECUADOR TRADE DEAL

On March 13, USTR [announced](#) the signing of the U.S.–Ecuador [Agreement](#) on Reciprocal Trade, providing expanded market access for U.S. agricultural and industrial exports and maintaining Most-Favored-Nation (MFN) tariff treatment for eligible Ecuadorian goods. The agreement commits Ecuador to reduce or eliminate tariffs across a wide range of products and to implement tariff-rate quotas (TRQs) and phased tariff reductions as detailed in an [annex](#). The agreement will enter into force 30 days after completion of the parties' respective domestic legal procedures.

### EXPORT PENALTIES

• BIS has announced a [settlement agreement](#) with Coastal PVA Technologies (PVA) of California covering alleged sales of polyvinyl alcohol brushes to semiconductor companies in China on the BIS Entity List without the required license. Under the agreement, PVA was penalized \$1.7 million, which is suspended provided PVA does not commit additional export violations and its staff undergoes export compliance training.

• BIS has announced that [Solventum](#) of Minnesota was fined \$1.6 million for shipping Liqui-Cel to Chinese semiconductor manufacturers on the BIS Entity List.

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### FTZ STATISTICS

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#### FOREIGN-TRADE ZONES BOARD ACTIVITY AS 4/15/2026

	Approved
Zones	310
Subzones*	917
	Pending
Zones	3
Subzones	11

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