

# CBP Issues Guidance on IEEPA Duty Refunds via New CAPE Process: What Importers Must Do Before April 20

## WRITTEN BY

Ryan Last | Daniel N. Anziska | Daniel Gorman

---

U.S. Customs and Border Protection (CBP) has issued [operational guidance](#) for obtaining refunds of duties paid under the International Emergency Economic Powers Act (IEEPA), implementing a new electronic process through the Consolidated Administration and Processing of Entries (CAPE) tool in the Automated Commercial Environment (ACE) Secure Data Portal (ACE Portal). Beginning April 20, 2026, CAPE will be the exclusive mechanism for submitting IEEPA refund claims for entries that include at least one dutiable IEEPA Harmonized Tariff Schedule of the United States (HTSUS) Chapter 99 code. CBP has also launched an IEEPA tariff refund [website](#) that provides additional resources, including how to apply for an ACE Portal importer account and enroll in Automated Clearing House (ACH) refunds, as well as the mechanics of filing for refunds using the CAPE tool in the ACE Portal.

## Threshold Requirements for Refund Eligibility

Before submitting any claim, importers of record (IORs) and customs brokers must ensure:

- ACE Portal access, including an importer sub-account.
- ACH refund enrollment, with current bank account information designated for refunds (separate from payment instructions).
- Authority to file as either the IOR or the broker that filed the entry.

CBP will not issue refunds until these requirements are satisfied, and will hold funds until valid ACH refund information is provided. ACH refund enrollment must be completed in ACE for a refund-specific bank account; having ACH set up only for duty payments is not sufficient.

## Scope of Phase 1

Phase 1 of CAPE applies to:

- Unliquidated entries;
- Entries liquidated within 80 days before the CAPE filing date;
- Entries with liquidation status suspended, extended, or under review; and
- Certain warehouse and withdrawal entries (refund issued after liquidation).

In addition, CAPE will not process entries that do not contain IEEPA-related HTSUS Chapter 99 duties.

The following categories of entries are expressly excluded from Phase 1 and may be considered for inclusion in future phases:

- Entries flagged for reconciliation, including Type 09 Reconciliation Summary entries;
- Entries that are the subject of a drawback claim, including Type 47 Drawback entries;
- Entries covered by an open protest;
- Non-ACE entries and entries that do not have a liquidation status in ACE;
- Entries subject to antidumping or countervailing duties for which the Department of Commerce has issued liquidation instructions and that are pending liquidation under 19 U.S.C. § 1504(d);
- Entries for which liquidation is final or more than 80 days have elapsed since liquidation; and
- Certain additional entry types, including Duty Deferral (Type 08) and Temporary Importation under Bond (Type 23) entries.

## **CAPE Filings**

Refund requests must be submitted by uploading a .csv file (CAPE Declaration) through the CAPE tab in the ACE Portal. CBP provides a CAPE Upload Template (Excel) in the portal; it must be completed and saved as a .csv (comma-delimited) file. Each filing may include up to 9,999 entry numbers, and brokers may submit entries across multiple importers in a single declaration.

The file must include the required header row, contain at least one entry, and be in .csv format (other formats will be rejected). In particular:

- Entry numbers must be 11 alphanumeric characters; a dash is optional, and other special characters are stripped before validation.
- No duplicate entry numbers are permitted within the same CAPE Declaration.
- For importer and organizational broker accounts, the first three characters of the entry number must match the filer code associated with that account.
- Prior to uploading, the filer must check an acknowledgment in ACE confirming legal authority to make the filing; this is required to enable the upload.

Once submitted, CBP validates both the file and the underlying entries. File-level errors (such as incorrect file format or a missing header row) result in rejection of the entire CAPE Declaration and require resubmission of a corrected file, while entry-level errors result in rejection of only the affected entries. Accepted filings are assigned a CAPE claim number and proceed to processing, and filers must submit any corrected or additional entries in a new CAPE Declaration.

## **CAPE Filing Rules**

CBP has imposed several constraints:

- No amendments are permitted after a CAPE Declaration is accepted;
- Additional entries require a new filing (previous submissions cannot be supplemented);

- Duplicate entries are prohibited within a CAPE Declaration and across previously submitted declarations; and
- CAPE filings cannot be submitted via Automated Broker Interface (ABI)/Electronic Data Interchange (EDI) and must be made in ACE.

These requirements make upfront data validation critical.

## Processing and Liquidation

For validated entries, CBP will remove the IEEPA-related duties under Chapter 99 of the HTSUS, recalculate the entry, and proceed with liquidation or reliquidation as appropriate. Entries that remain suspended or under review will retain that status, with refunds issued upon liquidation. Validated refunds are typically consolidated by recipient and liquidation date rather than paid on an entry-by-entry basis.

## Refund Issuance

- Method: All refunds are issued via ACH.
- Recipient: The IOR or a properly designated “notify party” (e.g., via [CBP Form 4811](#) or ACE designation).
- Timing: Generally 60–90 days from acceptance, subject to CBP review and the entry’s liquidation status.

## Monitoring Refunds and Rejects

Importers can monitor activity using ACE reports, including:

- REV-603 Trade Refund — issued refunds; and
- REV-613 ACH Rejected Refunds — refunds rejected due to missing ACH refund enrollment or banking issues.

## Key Compliance Considerations

- Data accuracy is critical: Errors in formatting or entry numbers will result in rejection and require resubmission.
- Filing strategy matters: Given the inability to amend filings, importers should carefully batch and review entries before submission.
- Coordination is essential: Brokers filing across multiple clients must confirm authority and ensure alignment on refund recipients.
- Monitoring tools are available: ACE reports can be used to track refund status and identify rejected payments.

Notably, CBP has clarified that post summary corrections (PSCs) may not be used to initiate IEEPA refund claims, making CAPE the exclusive mechanism for requesting these refunds for covered entries.

## Practical Next Steps

Before the April 20 launch date, importers and customs brokers should:

1. Confirm ACE Portal access and account structure.
2. Ensure ACH refund information is current and properly designated.

3. Compile and validate lists of eligible entries.
4. Establish internal controls for CAPE file preparation and submission.

## **Conclusion**

CAPE establishes a centralized, electronic framework for IEEPA duty refunds that is designed to streamline processing but requires strict adherence to filing and data requirements. Early preparation, particularly with respect to ACE configuration and entry validation, ACH refund enrollment, and confirmation that entries include IEEPA HTSUS Chapter 99 duties, will be essential to securing timely refunds.

## **RELATED INDUSTRIES + PRACTICES**

- [Sanctions + Trade Controls](#)
- [White Collar Litigation + Investigations](#)