



CBP LAUNCHES IEEPA DUTY REFUNDS WEBSITE (April 10, 2026)

U.S. Customs and Border Protection (CBP) has launched an IEEPA Duty Refunds [website](#) to support the forthcoming refund process for duties collected under the International Emergency Economic Powers Act (IEEPA). The website provides centralized guidance on eligibility, scope, and implementation as CBP prepares to operationalize its new Consolidated Administration and Processing of Entries (CAPE) functionality within the Automated Commercial Environment (ACE).

The website notes that CAPE is designed to consolidate refunds of IEEPA duties, including interest, rather than processing refunds on an entry-by-entry basis. CAPE will be implemented in phases.

Phase 1 is scheduled to launch on April 20, 2026. This initial phase will be limited to certain unliquidated entries and certain entries liquidated within the preceding 80 days, consistent with CBP's authority under [19 C.F.R. § 173.3](#), which allows CBP to voluntarily reliquidate entries within 90 days of liquidation or deemed liquidation.

Subsequent phases will incorporate the following types of entries:

- Entries that have been flagged for Reconciliation, as well as Entry Type 09 – Reconciliation Summary
- Entries designated on a Drawback claim
- Entries covered by an open Protest
- Entries not filed in ACE, and entries without a liquidation status in ACE
- Entries subject to Antidumping/Countervailing Duties (AD/CVD), for which the Department of Commerce (DOC) has issued liquidation instructions, that are pending liquidation in accordance with [19 U.S.C. § 1504\(d\)](#)
- Entries for which liquidation is final

Requesting IEEPA duty refunds through CAPE is limited to Importers of Record (IORs) and their authorized Customs brokers. IORs or their authorized brokers may file a CAPE Declaration through their ACE Secure Data Portal account using a Comma-Separated Values (CSV) file; CAPE Declarations may not be submitted through the Automated Broker Interface (ABI). CBP has advised that the CAPE Declaration template will be available via the "Upload" button in the CAPE tab and will require only a list of the entries for which IEEPA duty refunds are requested. Each CAPE Declaration is limited to 9,999 entries, and multiple declarations may be submitted as needed.

To obtain a refund, IORs **MUST** be set up to receive refunds electronically. If not already enrolled, please take action immediately by enrolling in [ACH Refunds](#).

CBP has advised that once a CAPE Declaration is validated and accepted, ACE will update the applicable Entry Summary lines by removing the IEEPA Harmonized Tariff Schedule of the United States (HTSUS) Chapter 99 provision and the associated IEEPA duties, resulting in an updated version of the entry. Following CBP review, the updated entries will be liquidated or reliquidated, and refunds will be consolidated by Importer of Record (IOR) or by the party designated by the IOR to receive refunds on its behalf through CBP Form 4811 and by liquidation date. In

general, CBP has indicated that refunds should be issued within approximately 60 to 90 days following acceptance of a properly-filed CAPE Declaration.

The website includes a dedicated IEEPA Resources section, along with responses to frequently asked questions (FAQs), to assist importers and brokers in navigating the refund process.

For assistance in reviewing your ACE Portal reports to validate entry line-item IEEPA tariff details and to confirm the status of your ACH Refund authorization, please contact [Brenda Zeller](#).

Please contact [Marshall Miller](#), [Brian Murphy](#), [Sean Murray](#), or [David Ostheimer](#) with questions or to discuss specific circumstances in detail.

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