



IEEPA Refund Update

CBP CAPE System: IEEPA Duty Refund Process & April 20 Launch
April 15, 2026

BACKGROUND

Following a Court of International Trade order requiring the return of more than \$160 billion in tariffs collected under the International Emergency Economic Powers Act (IEEPA)—duties that the Supreme Court overturned in February—U.S. Customs and Border Protection (CBP) has developed a new system for processing refund requests. That system, the Consolidated Administration and Processing of Entries (CAPE), is set to launch on April 20, 2026.

CBP published updated guidance on April 13, 2026, via its Cargo Systems Messaging Service (CSMS) and a new [landing page](#) on CBP.gov. This memo summarizes the refund process, eligibility requirements, key limitations in Phase 1 of the rollout, and action steps for affected importers. You can see the CPB fact sheet on IEEPA refunds [here](#).

HOW THE CAPE SYSTEM WORKS

CAPE is being built within CBP's existing Automated Commercial Environment (ACE) software. Rather than processing refunds on an entry-by-entry basis through existing channels, CAPE consolidates and batches refund requests, significantly streamlining the process for importers and CBP alike.

To request a refund, importers of record (IORs) or their authorized customs brokers must:

- Have an active ACE Secure Data Portal (ACE Portal) account;
- Enroll bank account information for refunds via ACH (Automated Clearing House) in the ACE Portal—*note this is separate from bank information used for duty payments*; and
- Submit a “CAPE Declaration” through the ACE Portal by uploading a Comma-Separated Values (.CSV) file listing the entry numbers for which refunds are sought.

Each CAPE Declaration can include up to 9,999 entries. Filers may submit multiple declarations. CBP will not require additional information beyond the entry list in the CSV file.

Once a declaration is validated and accepted, CBP will remove the applicable IEEPA Harmonized Tariff Schedule Chapter 99 provision and associated duties from the relevant entry summaries, then reliquidate those entries. Refunds will be consolidated by IOR and issued electronically. CBP stopped issuing paper checks for refunds earlier this year; all refunds must be received via ACH.

EXPECTED TIMELINE

CBP estimates that valid IEEPA refunds will generally be issued within 60 to 90 days of CAPE Declaration acceptance, barring any compliance concerns requiring further review. However,

importers should be aware that certain entry types will not be refunded on this timeline (see “Phase 1 Limitations” below).

PHASE 1 LIMITATIONS: WHAT IS NOT COVERED

CBP is rolling out CAPE in phases. The April 20 launch (Phase 1) is limited to certain unliquidated entries and entries within 80 days of liquidation. The following categories of entries are NOT eligible for Phase 1 processing:

- Entries flagged for reconciliation;
- Entries designated on a drawback claim;
- Entries with an open protest;
- Entries not filed in ACE, and entries without a liquidation status in ACE;
- Entries subject to antidumping or countervailing duty (AD/CVD) orders that are still pending liquidation; and
- Entries for which liquidation is final.

The AD/CVD limitation is particularly significant. In an April 14 filing to the Court of International Trade, CBP trade chief Brandon Lord confirmed that approximately 166,000 entry summaries subject to AD/CVD orders have been filed, with roughly \$2.9 billion in IEEPA duties paid on those entries. CBP’s standard automated refund process can only handle these entries after full liquidation—a process that can take up to 314 days under CBP’s usual timeline. Pre-liquidation refunds for AD/CVD entries would require manual processing of each individual entry, which CBP says would be operationally prohibitive. The agency says it “continues to consider options” for handling these entries but has not yet announced a solution.

NOTE ON PROTESTS

Judge Richard Eaton of the Court of International Trade had previously signaled that importers might need to file protests to preserve refund eligibility for entries approaching final liquidation. CBP’s April 13 guidance addresses this directly: importers who filed protests solely to preserve IEEPA refund eligibility may withdraw those protests and instead submit the relevant entries on a CAPE Declaration for faster processing.

CBP advises that if a protest is currently in suspended status, the importer should contact their processing Center to request removal of the suspension, withdraw the protest, and then include the entry on a CAPE Declaration. Entries with open or suspended protests cannot be submitted through CAPE while the protest remains active.

ACH ENROLLMENT STATUS

As of April 9, 2026, 56,497 IORs had completed ACH enrollment or had a designee complete the process on their behalf—more than double the 21,423 registered when CBP first flagged enrollment shortfalls. CBP estimates that approximately 82 percent of entries with IEEPA duty payments are now eligible to receive electronic refunds, covering roughly \$127 billion in principal. Importers who have not yet enrolled should do so immediately, as refunds cannot be issued until bank information is on file.

ACTION STEPS FOR IMPORTERS

In advance of the April 20 CAPE launch, affected importers and their customs brokers should take the following steps:

- Ensure you have an active ACE Secure Data Portal account. If not, apply for one now.
- Add bank account information for refunds to your ACE Portal account. This is separate from payment bank information. Instructions are available at CBP's ACH Refund Enrollment page.
- Begin assembling a list of entry numbers on which IEEPA duties were paid. This list will form the basis of your CAPE Declaration CSV file.
- If you filed protests solely to preserve IEEPA refund eligibility, assess whether withdrawing those protests and submitting entries via CAPE is the faster and preferable path.
- Entries subject to AD/CVD orders require separate tracking. Phase 1 cannot process these entries pre-liquidation. Monitor CBP guidance for updates on when and how these entries will be addressed.
- If the IOR wishes a designee (e.g., a customs broker) to receive refunds on its behalf, submit CBP Form 4811 to establish that designation.