



TRADE BULLETIN

Refunding Duties Collected under the International Emergency Economic Powers Act

OVERVIEW

- U.S. Customs and Border Protection (CBP) is developing a new automated tool to process the large volume of International Emergency Economic Powers Act (IEEPA) refunds, using its Automated Commercial Environment (ACE).
- CBP will issue IEEPA refunds in phases. In Phase 1, CBP will be issuing IEEPA refunds for certain unliquidated entries and certain liquidated entries up to 80 days past their liquidation date.

Liquidation is the final assessment of the duties, taxes, and fees owed on an entry. Entries typically liquidate 314 days from the date of entry, and this date is known as the liquidation date. CBP may voluntarily re-liquidate an entry up to 90 days after the liquidation.

An entry is finally liquidated 180 days after the original liquidation (or reliquidation) date, unless an importer files a protest.

- The new tool for processing IEEPA refunds is called “Consolidated Administration and Processing of Entries (CAPE).”
 - Beginning April 20, 2026, importers or their brokers, *i.e.*, “filers,” may start using CAPE to request IEEPA tariff refunds for eligible entries. No other party is authorized to request IEEPA tariff refunds.
 - Filers must have an ACE Portal account to file for these refunds by submitting a CAPE Declaration.
 - A new tab will be available in both importer and broker ACE Portal accounts, which will enable importers or their brokers to request a refund.
 - Importers and authorized brokers should anticipate that valid IEEPA refunds will generally be issued within 60 - 90 days following acceptance of the CAPE Declaration, unless a compliance concern requires further CBP review. CAPE will consolidate refunds by liquidation (or reliquidation) date and importer of record (or a designee identified on a CBP Form 4811). Once processed, CBP will send refunds electronically to the designated bank account.
 - **Important note:** Importers must enroll for ACH refunds through the CBP ACE Portal. CBP will not issue refunds until importers complete this process and properly establish or update their banking information within the portal.
 - Refunds will be issued consistent with applicable laws and/or any applicable court order.

ACE Portal and ACH Refunds Resources

One Page Overview: [ACH Refund Enrollment](#)

Frequently Asked Questions: [ACE Portal and ACH Refunds FAQs](#)

Training Video: [Applying for an ACE Portal Importer Account and Enrolling in ACH Refunds](#)

Training Guide: [ACE Portal Importer Account Application](#)

Training Guide: [ACH Refund Enrollment in the ACE Portal](#)

Rejected ACH Refund Information: [Replacement Refund Instructions](#)

FREQUENTLY ASKED QUESTIONS

How can I prepare?

Importers of record (IORs) and brokers should ensure they have an ACE Portal account and that their bank account information for refunds has been added to their account. To provide your refund bank account information, you will need to have the “Importer” sub-account in the ACE Portal. IORs and customs brokers can also begin compiling lists of entries on which IEEPA duties were paid.

Who can file a CAPE Declaration?

Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration.

Is a CAPE Declaration filed by a customs broker limited to entries filed for a single IOR?

No, a broker can include up to 9,999 entries that they filed on behalf of various IORs on a single CAPE Declaration.

Can I amend my CAPE Declaration after initial submission and acceptance?

No, once a CAPE Declaration has been filed and accepted, it cannot be amended.

After I filed a CAPE Declaration, I went back through my records and found additional entries that are eligible for IEEPA refunds. Do I add them to my existing CAPE Declaration, or do I need to file a new one?

You will need to file a new CAPE Declaration with those entries not previously submitted on a CAPE Declaration. Each entry may only be submitted on one accepted CAPE Declaration. Entries on a CAPE Declaration will receive a rejection error if they were included and accepted on a previous Declaration.

My entry shows a liquidation status of suspended/extended/under review in ACE. Can I include this entry on my CAPE Declaration?

Yes. Entry summaries with the liquidation status of suspended, extended, or under review may be included in your CAPE Declaration. Entry summaries that are suspended, extended or under review will maintain their liquidation status until resolved and the refund, if validated, will be issued at liquidation.

May I include liquidated entries on my CAPE Declaration?

During Phase 1, ACE will accept CAPE Declarations containing entries liquidated within the preceding 80 days. This will allow sufficient time for CBP to process and reliquidate entries by the 90th day to meet the agency’s legal timeframe for voluntary reliquidation pursuant to 19 U.S.C. § 1501.

How will I know if my CAPE Declaration was accepted?

When you file a CAPE Declaration by uploading your .csv file in the ACE Portal, the file itself, as well as the entry summaries listed, will be validated and you will receive a CAPE claim number. This indicates that the CAPE Declaration is accepted and will continue processing for the accepted entries.

What if my CAPE Declaration is rejected?

Once a CAPE Declaration is filed, the Declaration, as well as the entry summaries listed, will be validated before a CAPE claim is accepted into the ACE Portal and assigned a CAPE claim number. Any entry summaries that are not accepted will be removed from the claim, with all valid entry summaries remaining to continue through the process. The filer can view which entry summaries were accepted or rejected, and the reason for rejection.

How will IEEPA refunds be issued?

All refunds are required to be paid electronically via Automated Clearing House (ACH) (Federal Register Document [2025-24171](#)). To receive a refund, CBP must have your bank information on file. If bank information designated for refunds is not on file with CBP, the refund will not be paid until that information is provided through the ACE Secure Data Portal (ACE Portal). See more information at [ACH Refund Enrollment Overview](#).

Who will receive the refund(s) associated with the CAPE Declaration?

The IOR or the party designated by the IOR (the 4811 notify party) on either the CBP Form 4811 (Special Address Notification) or on the ACE Portal account, **and** on the entry summary will be eligible to receive refunds.

Can I still get a refund if I don't have an ACE Portal account?

No, to get a refund, bank account information must be provided using an ACE Portal account. In addition, the importer or broker who files the CAPE Declaration must have an ACE Portal account.

Can I still get a refund if I don't have an ACH account or my ACH information is not current in my ACE Portal account?

If you have not updated your ACE Portal account with your current ACH information, you will not receive a refund. CBP will hold the refund until the ACH account information is available.

When should I expect to receive my refund?

Importers and authorized brokers should anticipate that valid IEEPA refunds will generally be issued within 60 - 90 days following acceptance of the CAPE Declaration, unless a compliance concern requires further CBP review. However, certain scenarios, such as entries that are extended, suspended or under review, and warehouse entries, will maintain their liquidation status with validated refunds issued at liquidation.

What types of entries will be included in the upcoming phases of CAPE?

At this time, CBP is evaluating functionality for the following types of entries in subsequent phases of CAPE, in accordance with appropriate statutory authority or court order. Further communications will be issued as additional capabilities are developed.

- 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.

If I have a question that is not answered here, who should I contact?

Questions should be directed to the IEEPA Refunds inbox at IEEPAREfunds@cbp.dhs.gov. If you encounter errors when filing an entry summary, please contact your CBP client representative, the ACE Help Desk, or your customs broker.