

Publications

April 14, 2026 • Updates

CBP to Launch Phase One of CAPE for IEEPA Refunds on April 20

Key Takeaways

- U.S. Customs and Border Protection (CBP) will launch the first phase of its Consolidated Administration and Processing of Entries (CAPE) tool to process International Emergency Economic Powers Act (IEEPA) duty refunds on April 20.
- Phase one is limited to most unliquidated entries and entries within 80 days of liquidation, while more complex scenarios will be addressed in later phases as more functionality is added to the CAPE system.
- Importers and brokers should prepare now by confirming ACE Portal access, ensuring that their U.S. bank account information is accurate and up to date, and identifying entries eligible for phase one processing.

On April 10, 2026, CBP issued Cargo Systems Messaging Service Number 68315804, announcing that the first phase of CAPE will go live on April 20. CAPE, which will operate through the ACE Secure Data Portal, is intended to provide an electronic pathway for requesting IEEPA duty refunds and to streamline validation, processing and payment of those claims on a consolidated basis. For accepted entries, ACE will remove the dutiable IEEPA Chapter 99 codes and duties, recalculate the duties owed with interest and process refunds.

CBP's phase one launch of CAPE generally aligns with the timeline outlined in the declarations filed with the U.S. Court of International Trade (CIT) by Brandon Lord, CBP's Executive Director, Trade Programs, Office of Trade in the now voluntarily-dismissed case *Atmus Filtration v. United States*. In the new lead case addressing IEEPA duty refunds, *Euro-Notions Florida, Inc. v. United States*, Judge Eaton has ordered CBP to file a status report on the latest development of the CAPE system by noon on April 14.

To assist importers in preparing for this process, CBP has created a webpage with ongoing updates regarding the roll-out of the CAPE system and links to CBP reference documents, including a CAPE Declarations Quick Reference Guide.

Phase One Limited to Certain Unliquidated Entries and Recently Liquidated Entries

Related People

- Deanna Okun
- Dominic L. Bianchi
- Lydia C. Pardini
- Jane C. Dempsey

Related Capabilities

- Trade Law Remedies
- International Trade
- Customs
- International
- Export Controls, Economic Sanctions & Compliance
- Executive Orders

In phase one, CAPE will process most entries that are either unliquidated or no more than 80 days past liquidation. CBP estimates that phase one will cover over 60% of entries where importers paid IEEPA duties.

For now, CAPE will not accept entries:

- Flagged for reconciliation;
- On a drawback claim;
- Covered by an open protest;
- Not filed in ACE;
- Without a liquidation status in ACE;
- Subject to antidumping and countervailing duties for which the Department of Commerce has issued liquidation instructions and that are pending liquidation; and
- For which liquidation is final.

CBP has indicated that it plans to add more functionality to CAPE through a “phased development approach.” Later phases will facilitate the submission and processing of refunds for the “more complicated scenarios,” including the excluded categories described above.

How the CAPE System Will Work

Importers of record (IOR) and authorized Customs brokers that filed the relevant entries on behalf of the importer may submit IEEPA refund requests through CAPE by uploading a “CAPE Declaration” in the ACE Portal under the new CAPE tab. This declaration should contain a list of entry numbers for which IEEPA refunds are requested. Each declaration is limited to 9,999 entries. A single IOR may submit multiple CAPE declarations.

CBP describes a two-step validation process in issuing IEEPA refunds:

- First, ACE will validate the CAPE Declaration by checking whether:
 - The submitter is the importer of record for the listed entries or the Customs broker that filed the entry summaries on the importer’s behalf;
 - The declaration contains a list of entry numbers; and
 - The information is properly formatted.

If the submission fails to meet any of these requirements, ACE will reject the CAPE declaration.

- Second, ACE will validate each entry by confirming:
 - Whether each entry summary number listed in the submitted declaration exists in ACE;
 - At least one dutiable IEEPA HTS Chapter 99 code was declared on each entry summary; and
 - No entry summary number is duplicated in the same or prior declaration.

If the entry summary fails to meet any of the entry-specific validations, ACE will reject that entry summary from the CAPE Declaration, but will continue processing the remaining entry summaries.

Once validated, ACE will update the entry summary lines to remove the dutiable IEEPA HTS Chapter 99 codes and duties, resulting in a new entry summary. ACE will then recalculate the duties owed without the dutiable IEEPA HTS code(s) and will mass process the refunds by recipient.

What Companies Should be Doing Now

IEEPA refunds will be paid electronically by Automated Clearing House (ACH), contained within ACE. It is therefore critical that importers and brokers ensure that they have an ACE Portal account and verify that their U.S. bank account information is accurate and up to date. CBP provides further information here. In addition, because phase one of CAPE is limited to certain entries that are unliquidated or up to 80 days past their liquidation date, importers should identify entries eligible for processing.

If your business needs strategic legal guidance or anticipates potential impacts resulting from these announcements, contact Deanna Okun, Lydia Pardini, Dominic Bianchi, Polsinelli's Executive Action Working Group or your Polsinelli contact.