



U.S. Customs and  
Border Protection

# IEEPA Duty Refunds and CAPE

April 2026





# Introduction to CAPE

## **Consolidated Administration and Processing of Entries (CAPE)**

- Tool in ACE to streamline refunds of duties collected pursuant to International Emergency Economic Powers Act (IEEPA)
- Will consolidate refunds of IEEPA duties, including interest, rather than processing refunds on an entry-by-entry basis
- Phased development approach
- **APRIL 20, 2026 – Launch of CAPE Phase 1**

*CAPE is your pathway to electronically submitting your IEEPA duty refund claim*



# What is included in CAPE Phase 1?

- CAPE Phase 1 **will process and refund** entries—
  - Either unliquidated or up to 80 days past their liquidation date
- CAPE Phase 1 **will accept**, but not immediately refund/liquidate entries—
  - With a liquidation status of *suspended, extended, or under review*
  - Warehouse and warehouse withdrawal
- CAPE Phase 1 **will not process or accept** entries—
  - For which liquidation is final
  - Flagged for reconciliation, Entry Type 09 - Reconciliation Summary
  - On a drawback claim
  - Covered by an open protest
  - Not filed in ACE or without a liquidation status in ACE
  - Subject to Antidumping/Countervailing Duties (AD/CVD), for which Department of Commerce has issued liquidation instructions, that are pending liquidation

***Members of the trade community are prohibited from initiating an IEEPA duty refund request by filing a Post Summary Correction***



# Frequently asked questions

More FAQs can be found on  
CBP's IEEPA refunds page



## ***How can I prepare?***

- 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.

## ***Who can file a CAPE Declaration?***

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

## ***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. This includes 45 days for CBP review as well as time for the Treasury.
- Entries that are extended, suspended, or under review, and warehouse entries, will maintain their liquidation status with validated refunds issued at liquidation.



# Getting started with CAPE

- Importer of Record (IORs) and authorized customs brokers must have an ACE Portal account
- Make sure that the ACE Portal account has updated and accurate information for your U.S. bank account
- In your ACE Portal account, look for the new **CAPE tab**
- You request your refund by uploading a comma-separated value (.csv) file with a list of entry numbers for which you request a refund of IEEPA duties
- Each CAPE Declaration is limited to 9,999 entries, and you may submit multiple CAPE Declarations if necessary
- Automated Broker Interface (ABI) will not be used to file a CAPE Declaration



# CAPE at a glance



## Submission

- Log into your ACE Portal account
- CAPE tab
- Upload .csv file
- .csv file screened
- Entries validated
- Errors flagged
- Corrections made
- Claim number created



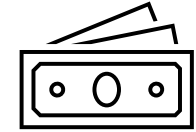
## Processing

- IEEPA duties removed
- Entry updated to new version
- Refund calculated



## Review and Liquidation

- CBP reviews entries
- CBP validates refunds
- CBP liquidates/reliquidates entries



## Refund

***Refund is issued through ACH payment to the IOR or Notify Party***



# Preparing your CAPE Declaration

In your ACE Portal account, you will click on the **CAPE tab**

Account Name: Better Fedora Filer  
Record Type Name: Filer  
ACE ID: 0000370610  
Filer Code: OS2  
Status: Active

Details | Contacts | Addresses | Entry Banks | Statements | **CAPE**

**File Uploads** | Claim Status

**Upload**

Consolidated Administration and Processing of Entries (CAPE) File Upload History  
2 Records • Sorted By Submitted Date/Time

File Upload Job #	Claim Number	File Name	Submitted ...	File Upload S...	Submitted By
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In the **CAPE Upload** dialog box, you then select the **CAPE Upload Template** hyperlink

Instructions

- Download this template below  
**CAPE Upload Template**
- Add your data to the template file  
*Enable macros in Excel so that the .csv file is generated on save*
- Acknowledge

	A	B	C	D	E	F	G	H	I	J
1	Entry Number									
2										
3										
4										
5										
6										
7										
8										



Submission



# Certifying and uploading your CAPE Declaration



After you have prepared your .csv file, you certify your CAPE Declaration...



...and upload your file



Submission

## CAPE Upload

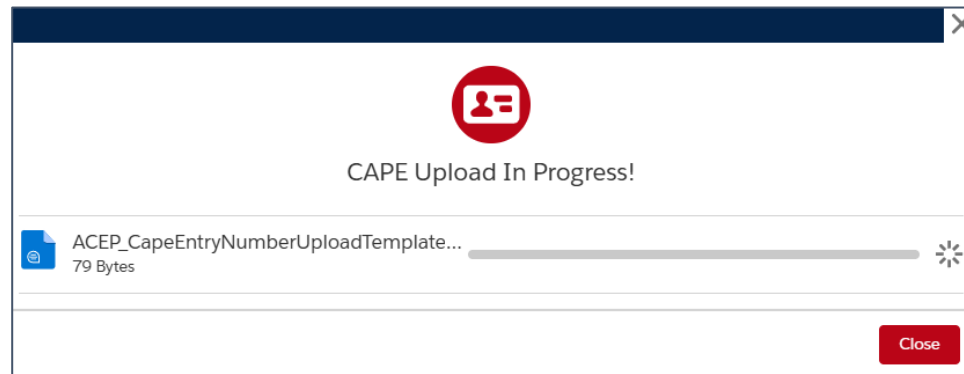
Instructions

1. Download this template below  
[CAPE Upload Template](#)
2. Add your data to the template file  
*Enable macros in Excel so that the .csv file is generated on save*
3. Acknowledge  
 I attest to the best of my knowledge and belief that: (1) the country of origin, entry type, Harmonized Tariff Schedule of the United States (HTSUS) classification(s), and valuation for each entry number is true and correct; and (2) the goods were not entered in violation of any applicable United States law, order, or rule. I understand that if I make or cause others to make material false statements or omissions to CBP, including in connection with a request for tariff reimbursement, I may be subject to criminal prosecution and civil liability, including but not limited to under 18 U.S.C. §§ 1001, 542, 545, 19 USC § 1592, and 31 U.S.C. § 3729(a).
4. Upload your file for processing  
 Or Drop File  
*Note: File cannot exceed 1MB*

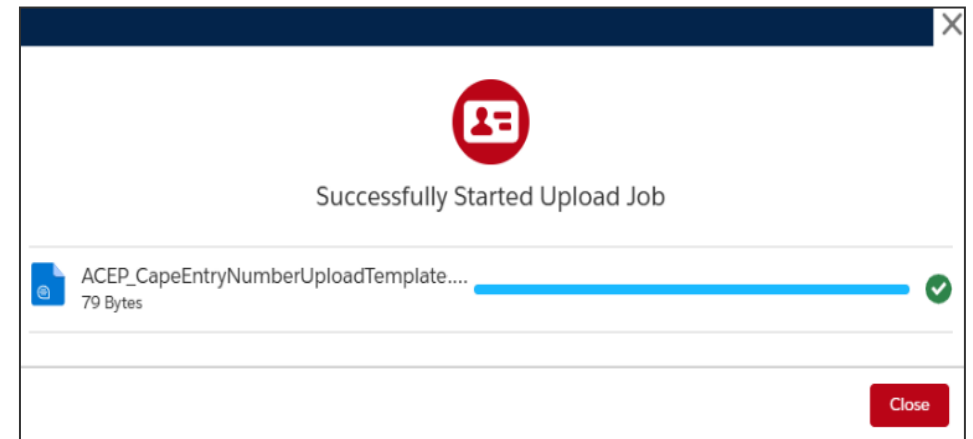


# Was my CAPE Declaration accepted?

You will see your upload in progress...



...and if your upload was successful...



...and if your Declaration is validated, you'll receive an accepted status message and a claim number.

Consolidated Administration and Processing of Entries (CAPE) File Upload History						
17 Records - Sorted By Submitted Date/Time						
File Upload Job #	Claim Number	File Name	Submitted Date/Time	File Upload Status	Submitted By	
1	0000000339	Importer CAPE Demo Import...	3/30/2026, 11:15 AM	Accepted		



Submission

***You have a CAPE Declaration!***



# What if my CAPE Declaration wasn't validated?

If your Declaration was not validated...

Details   Contacts   Addresses   Entry Banks   Statements   **CAPE**

**File Uploads**   Claim Status

[Upload](#)

Consolidated Administration and Processing of Entries (CAPE) File Upload History  
1 Records · Sorted By Submitted Date/Time

File Upload Job #	Claim Number	File Name	Submitted D...	File Upload Sta...	Submitted By
1	0000000341	ACEP_CapeEntryNu...	3/30/2026, 11:28 ...	Failed initial validati...	S

...you'll receive an error message...

Find full details in CBP's **Quick Reference Guide** available here:



	A	B	C
1	Not 11 characters long	Duplicate entry numbers	Filer code not matching
2	0S2-12345	0S2-12345678	0S3-12345679
3			

...and you can download an Excel file that catalogs the errors



Submission

Once you fix the errors, you can upload your .csv file again.



# Processing the CAPE Declaration



Processing

- For valid entry numbers, ACE updates the entry summary lines to remove the dutiable IEEPA Harmonized Tariff Schedule (HTS) Chapter 99 codes and duties, resulting in a new version of the entry summary
- Once the IEEPA duties have been removed, ACE recalculates the duties owed without IEEPA



Review and  
Liquidation

- CBP reviews and entries are liquidated or reliquidated



Refund

- Approved refunds are consolidated by the *recipient* and the *liquidation date* and then issued to the bank account listed in your ACE Portal account
- Track your refund through the REV-603 and REV-615 reports in ACE



# Resources

## IEEPA Refunds Website

[www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds](http://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds)

- ACE Portal and ACH Refund information
- CAPE Quick Reference Guide
- Trade Information Notices on CAPE
- FAQs



CBP's **new** IEEPA refunds webpage on [cbp.gov](http://cbp.gov)

## Additional Support

- For technical questions about IEEPA refunds, email: [IEEPARefunds@cbp.dhs.gov](mailto:IEEPARefunds@cbp.dhs.gov)
- For general inquiries about IEEPA refunds, email: [traderelations@cbp.dhs.gov](mailto:traderelations@cbp.dhs.gov)
- For ACE technical issues, contact the ACE Account Service Desk (ASD) at 866-530-4172 or [ace.support@cbp.dhs.gov](mailto:ace.support@cbp.dhs.gov)