

# CAPE Is Here: Now What? A Guide to Navigating IEEPA Refunds



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## “Consolidated Administration & Processing of Entries” - CAPE

- A tool in ACE to streamline refunds of duties collected under IEEPA.
- What it Does: Consolidated refunds rather than processing on entry-by-entry basis
- Who Can Use it: Only Importers of Record (IOR) or the broker that originally filed the entry

## Phase 1: Process to Refund *Some* IEEPA Duties



1. Unliquidated entries with HTS Chapter 99 codes
2. Recently liquidated entries (within 80 days, including day of CAPE filing)

This covers ~63% of entries

## Entries NOT Included In “Phase 1” Refunds:

1. Liquidated (81+ days ago)
2. Finally Liquidated
3. Flagged for Reconciliation, Entry Type 09
4. On a drawback claim
5. Covered by an open protest
6. Not filed in ACE or without a liquidation status in ACE
7. Subject to AD/CVD, for which Commerce has issued liquidation instructions – pending liquidation

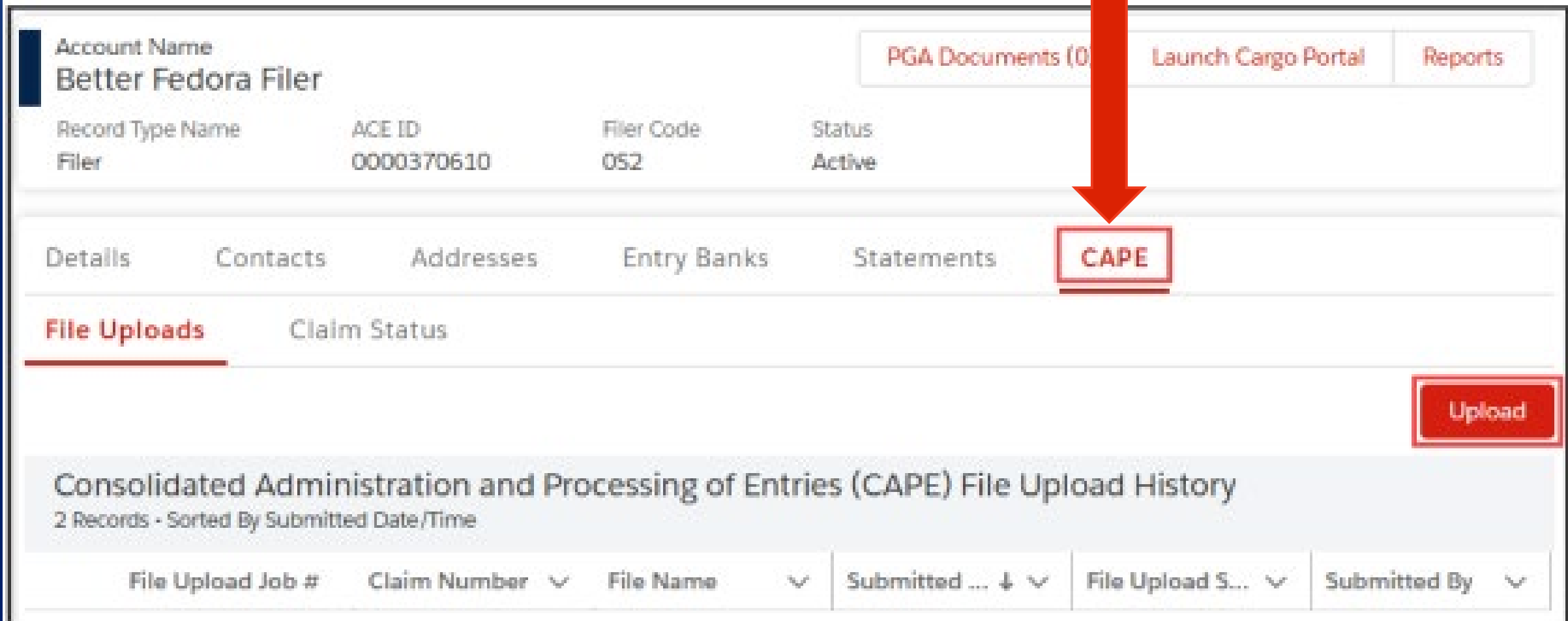
# Before Filing CAPE Declaration

## CBP ACE and ACH Setup Checklist

- ☐ Gain ACE access
- ☐ ACH Enrollment or check Broker's ACH setup
- ☐ Add ACH Bank Account info (otherwise CBP holds refunds)
- ☐ Enroll in Electronic Refunds in ACE
- ☐ If necessary: CF4811 Notify Party
- ☐ Make all Post-Summary Corrections (PSC) on unrelated errors (once an IEEPA refund request has been submitted through CAPE, a PSC is no longer permitted)
- ☐ Withdraw IEEPA-related protests (consult counsel)

# Filing a CAPE Declaration: 5 Easy Steps

## 1. Find the CAPE Tab in Your ACE Account

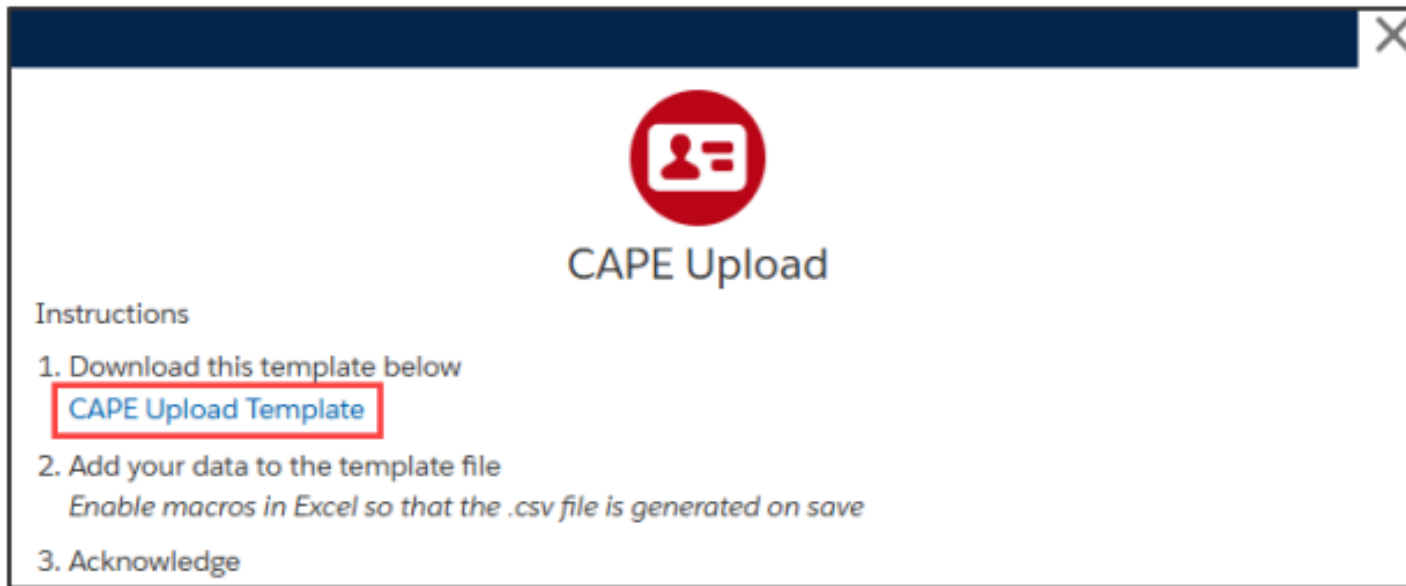


The screenshot displays the user interface for an ACE account. At the top, the account name is "Better Fedora Filer". To the right, there are buttons for "PGA Documents (0)", "Launch Cargo Portal", and "Reports". Below this, a table shows account details:

Record Type Name	ACE ID	Filer Code	Status
Filer	0000370610	052	Active

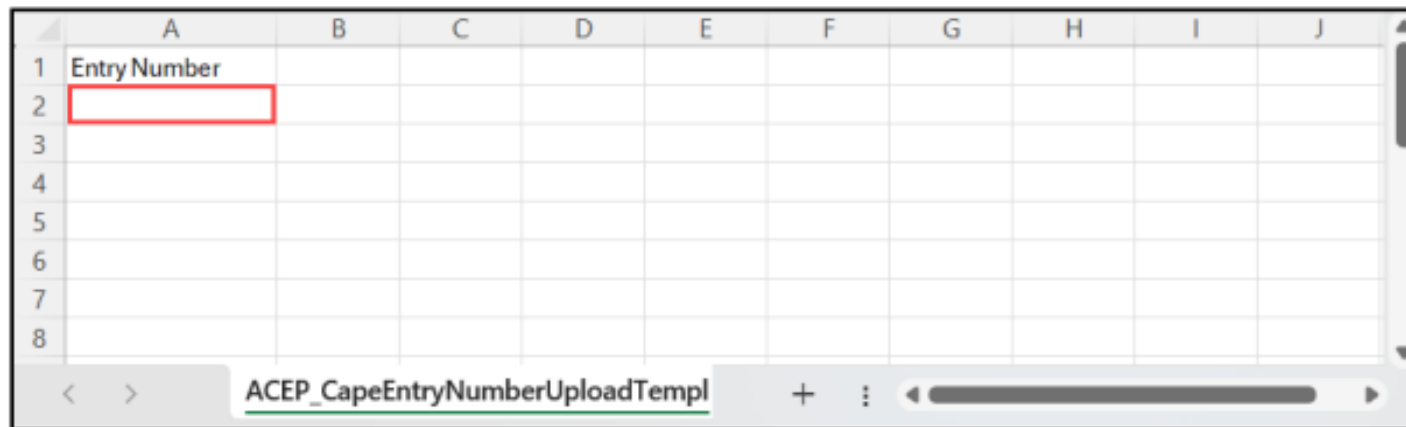
Below the table is a navigation menu with tabs: "Details", "Contacts", "Addresses", "Entry Banks", "Statements", and "CAPE". The "CAPE" tab is highlighted with a red box and a red arrow pointing to it from above. Below the navigation menu, there are two sections: "File Uploads" (underlined) and "Claim Status". In the "File Uploads" section, there is a red "Upload" button. Below this is a header for "Consolidated Administration and Processing of Entries (CAPE) File Upload History" with the text "2 Records - Sorted By Submitted Date/Time". At the bottom, there is a table with the following columns: "File Upload Job #", "Claim Number", "File Name", "Submitted ...", "File Upload S...", and "Submitted By".

## 2 & 3: Upload template, Add Entry Numbers



The screenshot shows a web page titled "CAPE Upload" with a red circular icon containing a white person silhouette and an equals sign. Below the icon, the text "CAPE Upload" is displayed. Underneath, the word "Instructions" is followed by a numbered list:

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



The screenshot shows an Excel spreadsheet with columns labeled A through J and rows numbered 1 through 8. The first row (row 1) has the text "Entry Number" in cell A1. The second row (row 2) has a red rectangular box in cell A2, indicating where to enter data. The spreadsheet title bar at the bottom reads "ACEP\_CapeEntryNumberUploadTempl".

Keep "Entry Number" as the first line

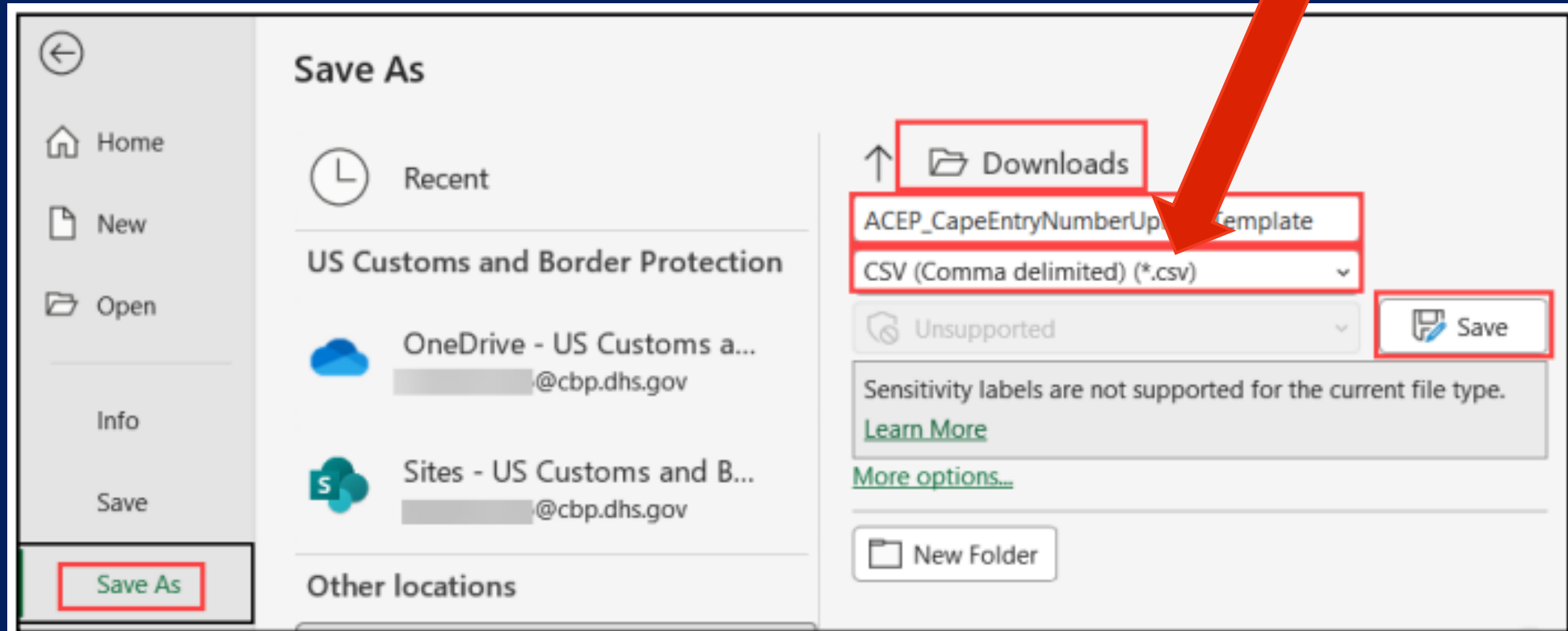
Add one entry per line

Can include up to 9,999 entries

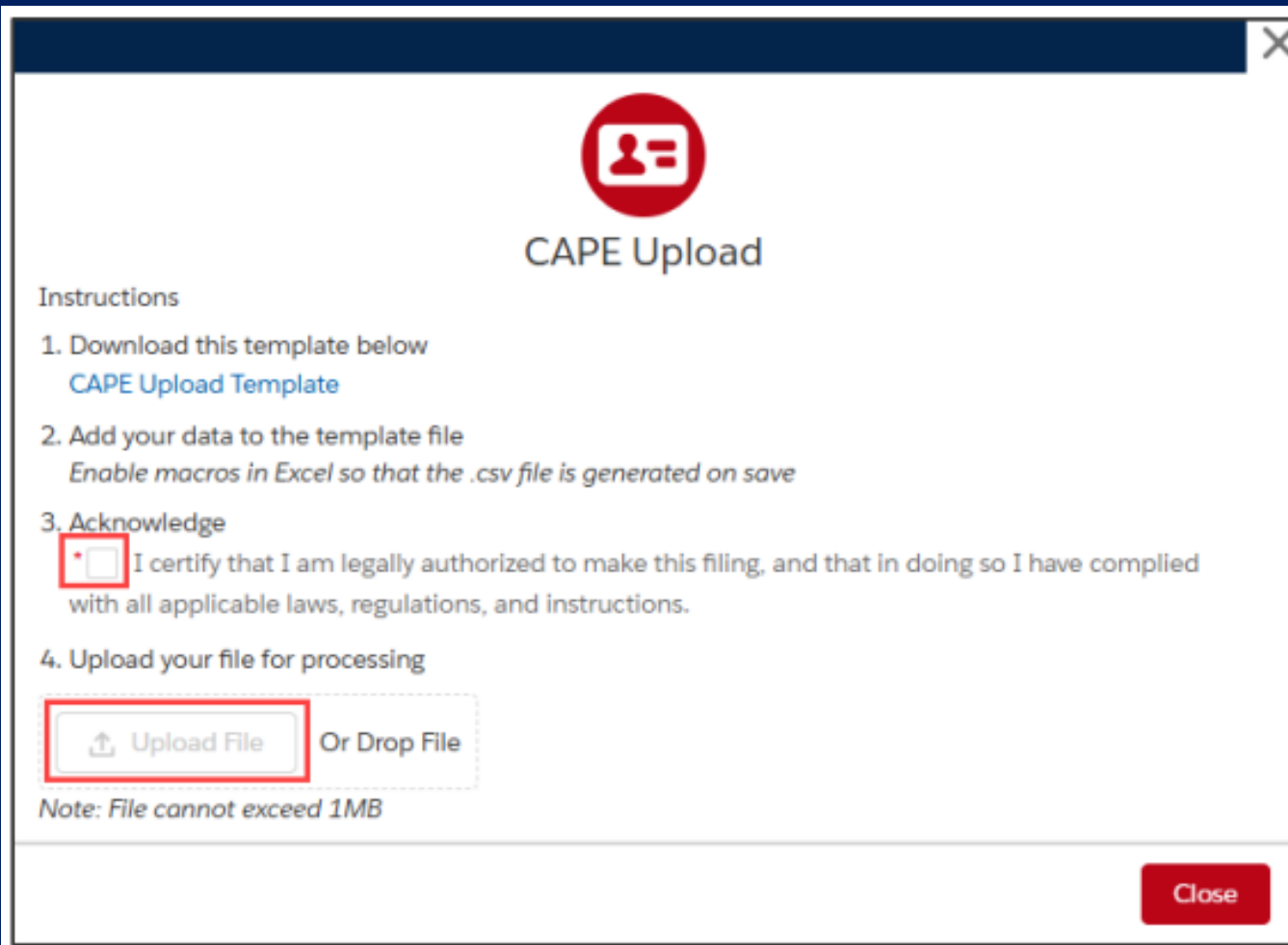
No duplicate entries

Broker can batch IORs on one Declaration

## 4. Save File as .CSV



## 5. Check “Acknowledge” and Select the Upload File button



The screenshot shows a window titled "CAPE Upload" with a red circular logo containing a white icon of a person and a document. Below the logo, the text "CAPE Upload" is displayed. The window contains a list of instructions:

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 certify that I am legally authorized to make this filing, and that in doing so I have complied with all applicable laws, regulations, and instructions.
4. Upload your file for processing

Below the instructions, there is a dashed box containing two options: "Upload File" (with an upward arrow icon) and "Or Drop File". The "Upload File" button is highlighted with a red border. Below this box, a note reads: "Note: File cannot exceed 1MB". At the bottom right of the window, there is a red "Close" button.

- Select the Acknowledge checkbox to indicate you're legally authorized to make the filing (IOR/original broker) & complied with all laws
- Declaration *cannot* be amended (but new Declaration can be submitted for missed entries)

## CAPE VALIDATION PROCESS (THREE LEVELS)

Validates before assigning a claim number, then runs Claim Status checks on each entry.



### 1. FILE FORMAT VALIDATION

- 1 - Header row required
- In .csv format

2.

### ENTRY NUMBER FORMAT VALIDATION

2

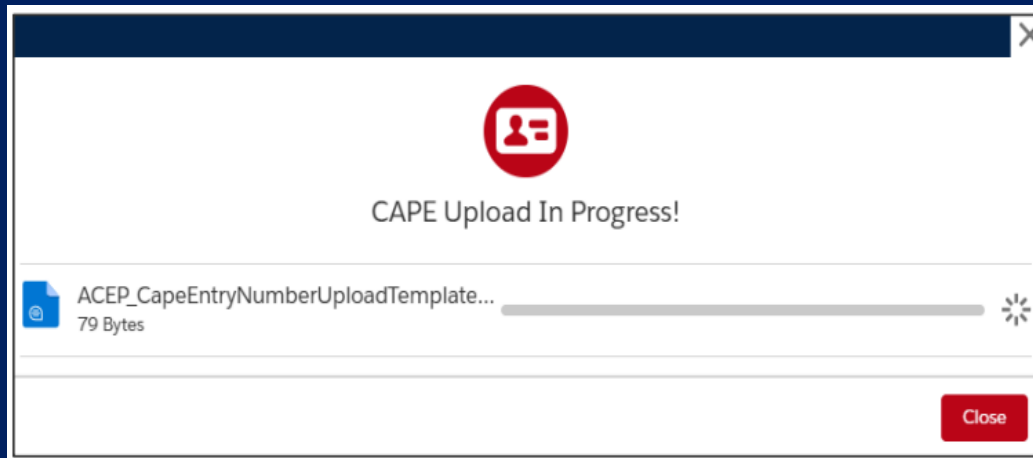
- 11 alphanumeric characters (dash optional)
- No duplicate entry numbers in file
- Filer Code must match first 3 characters of entry

### 3. ENTRY SUMMARY VALIDATION

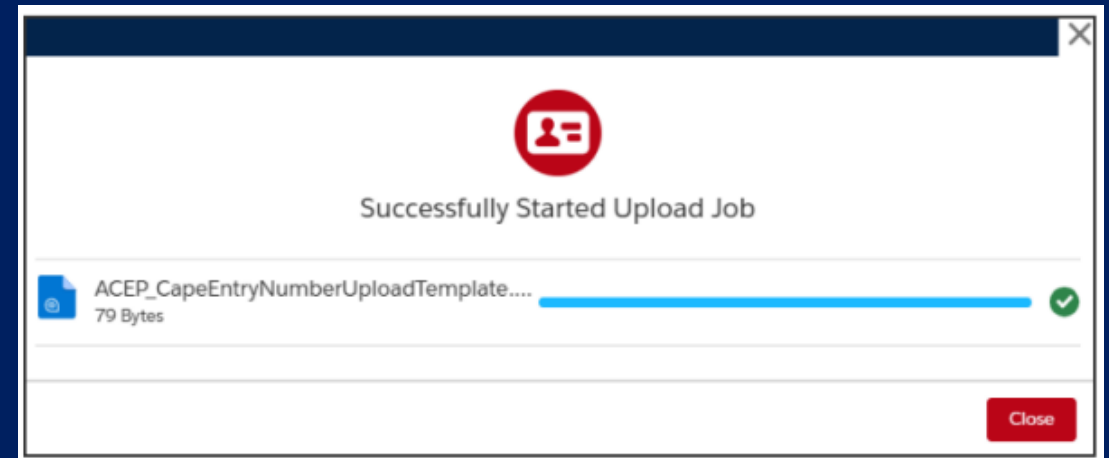
- 3 - IOR number must match submitted entry summary
- Entry number must exist in ACE

# Check Your Work

You can see the “Upload In Progress”



“Successful” upload



If 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	100000013568	Importer CAPE Demo Import...	3/30/2026, 11:15 AM	Accepted	

If Declaration is *not* validated, you'll receive an error message:

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 can download an Excel file that catalogs errors

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

Once errors are fixed, you can upload your .csv file again

# At A Glance: CAPE Phase 1 Processing



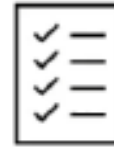
## Submission

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



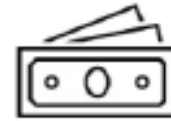
## Processing

- 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***

# Refund Expectations & Timeframes

## General Refund Expectations:

- Importers and authorized brokers should anticipate that valid IEEPA refunds will generally be issued within 60-90 days following acceptance of the CAPE Declaration.




**Acceptance  
generally takes  
10 days**



**Thus, refunds  
can be expected  
approximately 70-100  
days after submission**



# Tracking Your Refund: REV-615 Trade CAPE Details Refunds Report

 **REV-615**  
**Trade CAPE Details Refunds Report**

FOR OFFICIAL USE ONLY

**NO DATA FOUND**

Report Parameters:

Refund Dates Between: ALL to ALL	Company Name: ALL	Payee ID: ALL
Document Number: ALL	Claim Number: ALL	Check Number / ACH Trace Number: ALL
Refund Status: ALL		

Consolidated Refund ID	Payee ID	Company Name	C/O	Address	Refund Date	Refund Status	Refund Secondary Status	Refund Type	Total Refund Amount	Check Number / ACH Trace Number	Check or ACH

Document Number	Claim Number	Refund Principal Amount	Refund Interest Amount	Center ID	Team Number	Port Code

“Refund Date” “Refund Status” “Refund Type” “Total Refund Amount” “ACH Trace Number”



# Tariff Litigation

for the other 37%

# “Protective Cases” at the Court of International Trade

Thousands of Importers have filed protective cases at the CIT

In response, the Court issued the “Refund Order” that prompted Customs to create CAPE

UNITED STATES COURT OF INTERNATIONAL TRADE

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EURO-NOTIONS FLORIDA, INC.,  
Plaintiff,  
v.  
U.S. CUSTOMS AND BORDER PROTECTION; RODNEY S. SCOTT, in his official capacity as Commissioner of U.S. Customs and Border Protection; and the UNITED STATES,  
Defendants.

Before: Richard K. Eaton, Judge  
Court No. 25-00595

**ORDER**

**ORDERED** that, with respect to any and all unliquidated entries that were entered subject to IEEPA duties, U.S. Customs and Border Protection is hereby directed to liquidate those entries without regard to the IEEPA duties. Any liquidated entries for which liquidation is not final shall be reliquidated without regard to those duties. Any liquidated entries for which liquidation is final shall be reliquidated without regard to the IEEPA duties. For the avoidance of doubt, nothing in this order addresses issues concerning duty free de minimis treatment under 19 U.S.C. § 1321 that are otherwise before this Court. *See Axle of Dearborn, Inc. v. Department of Commerce et al.* (1:25-cv-00091-3JP).

**ORDERED** that this order is suspended to the extent that it requires immediate compliance.

\_\_\_\_\_  
/s/ Richard K. Eaton  
Judge

# “Protective Cases” at the Court of International Trade

Asserts and protects right to *all* refunds + interest, including liquidated entries beyond Custom’s voluntary reliquidation period (currently not covered by Phase 1)



# What Happens When you File?

**Your Case Joins the Others,  
including Lead Case: Euro  
Notions**

**The Case is Stayed.**

**Next Status Conference:  
April 28**



H&K clients: you receive regular updates from counsel on timing and other considerations re: refund relief

# Cheat Sheet: How to Protect Your Rights

Status of Entry	Proposed Action
Unliquidated	File CAPE Portal Declaration
Liquidated (less than 80 days)	File CAPE Portal Declaration
Liquidated (greater than 80 days but less than 180 days)	Consider filing Court of International Trade case and/or protest
Finally liquidated entries	Consider filing Court of International Trade case

# Practical Next Steps



1) File CAPE Phase I Declaration



2) Consider filing a CIT lawsuit to preserve right to duties outside of Phase I (and/or filing protests)



3) Compile and preserve detailed records of all IEEPA tariff payments and refunds

# Resources

## [H&K Client Alert](#)

The screenshot shows the top of an H&K website with a navigation bar including 'Practices', 'Professionals', 'Industries', 'Insights', 'Events', and 'News'. The main content area has a light blue header with the date 'APRIL 22, 2026' and the title 'CAPE Has Arrived: A Guide to Navigating the Next Phase of IEEPA Duty Refunds'. Below the title, it says 'Holland & Knight Alert' and lists authors 'Anne M. Delmare | Ashley Akers'. A 'Highlights' section contains three bullet points. To the right, there are sections for 'RELATED BLOG' and 'RELATED INDUSTRY'. Social media icons for PDF, Email, LinkedIn, X, and Facebook are on the left.

Holland & Knight

Practices Professionals Industries Insights Events News

APRIL 22, 2026

### CAPE Has Arrived: A Guide to Navigating the Next Phase of IEEPA Duty Refunds

Holland & Knight Alert

Anne M. Delmare | Ashley Akers

PDF Email LinkedIn X Facebook

#### Highlights

- U.S. Customs and Border Protection (CBP) launched Phase 1 of its Consolidated Administration and Processing of Entries (CAPE) tool on April 20, 2026, to process International Emergency Economic Powers Act (IEEPA) duty refunds.
- Phase 1 is expected to cover approximately 63 percent of affected entries and is generally limited to unliquidated entries and those liquidated within the prior 80 days. More complex scenarios will be addressed in later phases.
- This Holland & Knight alert summarizes Phase 1 eligibility, outlines CAPE filing mechanics and timelines, and highlights practical steps importers should take now to timely secure refunds.

Pursuant to judicial orders in *Atmus Filtration v. United States*<sup>1</sup> and *Euro Nations Florida Inc. v. United States*, U.S. Customs and Border Protection (CBP) has been directed to refund all duties collected under the International Emergency Economic Powers Act (IEEPA). In response, CBP launched Consolidated Administration and Processing of Entries (CAPE) – a new mechanism within the Automated Commercial Environment (ACE) – to streamline refund processing. Phase 1 went live on April 20, 2026.

RELATED BLOG  
Energy and Natural Resources Blog

RELATED PRACTICES  
International Trade  
Public Policy & Regulation  
International and Cross-Border Transactions  
International Practices  
Customs and Products Importation  
Energy  
Oil and Gas  
U.S. Export Control and Sanctions Laws

RELATED INDUSTRY  
Energy & Natural Resources

[ACE Portal: CAPE Declarations](#)

[Trade Information Notice: CAPE](#)

[Outreach Presentation: IEEPA Duty Refunds and CAPE](#)

[Updated ACE Entry Summary Error Dictionary](#)

# Contact Directory

Purpose	Contact
Account Issues	1-866-530-4172 (Option 3, then 1) Ace.support@cbp.dhs.gov
IEEPA Refund/Technical Questions	IEEPAREfunds@cbp.dhs.gov
General IEEPA inquiries	traderelations@cbp.dhs.gov
Rejected ACH re-issuance	frn-achrefundsupport@cbp.dhs.gov
Replacement Refund	RevenueRefunds@cbp.dhs.gov
ACE Portal issues	ace.support@cbp.dhs.gov 866-530-4172
Routing number errors	gmb.achrefundsupport@cbp.dhs.gov
Voided bank accounts	bondquestions@cbp.dhs.gov (317) 614-4880

**TIP:** Call at off peak hours or on weekends

24/7 call desk

Questions?

