

[Home](#) » [Trade](#) » [Programs and Administration](#) » [Trade Remedies](#) » IEEPA - Duty Refunds

International Emergency Economic Powers Act (IEEPA) Duty Refunds



Note: CBP will make regular updates to this webpage and encourages members of the public to check back frequently.

U.S. Customs and Border Protection (CBP) is developing the Consolidated Administration and Processing of Entries (CAPE) functionality within the Automated Commercial Environment (ACE) to streamline the submission and processing of valid refund requests for duties imposed under the International Emergency Economic Powers Act (IEEPA), as authorized by court order or applicable law. CAPE is designed to consolidate refunds of IEEPA duties including interest rather than processing refunds on an entry-by-entry basis. CBP plans to implement CAPE through a phased development approach, adding more functionality in subsequent phases for more complicated scenarios.

The CAPE process is being deployed in phases, and CBP will launch the first phase of CAPE on April 20, 2026. Phase 1 is limited to certain unliquidated entries and certain entries within 80 days of liquidation.

Requesting refunds of IEEPA duties requires only the following summarized actions:

- Importers of Record and authorized Customs brokers have an established ACE Secure Data Portal account (ACE Portal account)
- Recipients use the ACE Portal account to provide CBP with bank account information
- Importers of Record and authorized Customs brokers submit CAPE Declarations in the ACE Portal (See below for details)

Visit [Applying for an ACE Portal Importer Account and Enrolling in ACH Refunds](#).

Importers of Record (IORs) and Customs brokers will be able to file a CAPE Declaration, using a Comma-Separated Values (.CSV) file, through their web-based ACE Secure Data Portal (ACE Portal) account. Filers will not use the Automated Broker Interface (ABI) to file a CAPE Declaration.

The CAPE Declaration consists of the list of entries for which refunds of IEEPA duties are being requested. CBP will not require any other information in the .CSV file. Each individual CAPE Declaration has a limit of 9,999 entries. IORs and brokers can file multiple CAPE Declarations. The CAPE Declaration template file will be available through the “Upload” button in the CAPE tab.

Only the IOR for the listed entries or the authorized customs broker that filed the entries on behalf of the IOR may file the CAPE Declaration.

Once a CAPE Declaration is validated and accepted, ACE will update the appropriate entry summary lines by removing the IEEPA Harmonized Tariff Schedule Chapter 99 provision and the corresponding IEEPA duties, resulting in an updated version of the entry. Following CBP review, entries will be liquidated or


reliquidated and refunds will be consolidated by IOR, or by the party the IOR has designated to receive refunds on its behalf via CBP Form 4811 (“Form 4811 notify party”), and liquidation date.

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.

Refunds will be issued consistent with applicable laws and/or any applicable court order.

IEEPA Resources

- [Fact Sheet: IEEPA Duty Refund](#)
- [ACE Portal CAPE Declarations Quick Reference Guide](#)
- [Trade Information Notice: CAPE](#)

 [Close all](#)  [Open all](#)

Getting Started

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. 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.

Filing a CAPE Declaration

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 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.

Processing the CAPE Declaration

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 Declaration is accepted into the ACE Portal and assigned a CAPE claim number. Any entry summaries that are not accepted will be removed from the Declaration, 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.

Issuance of Refunds

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.

Subsequent Phases of CAPE

What types of entries will be included in 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.

Additional Resources

For additional information about ACE Portal access and ACH refunds visit the resources below:

- 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](#)

Have additional questions?

- For **technical** questions about IEEPA refunds, email: IEEPARefunds@cbp.dhs.gov
- For **general** inquiries about IEEPA refunds, email: traderelations@cbp.dhs.gov

Last Modified: Apr 10, 2026