

CUSTOMER ADVISORY

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CBP Updates ACE Portal Application and Provides CAPE / IEEPA Refund Guidance

U.S. Customs and Border Protection (CBP) has announced a modernized application process for the ACE Secure Data Portal (ACE Portal), alongside new updates on the rollout of the Consolidated Administration and Processing of Entries (CAPE) system, which will support automated refunds of tariffs imposed under the International Emergency Economic Powers Act (IEEPA).

ACE Portal Application Modernization

Effective April 1, 2026, CBP released a new web-based application for ACE Portal accounts. This digital form is intended to streamline the account setup process and improve communication between applicants and CBP.

The updated application allows users to:

- Submit information for new ACE Portal top accounts
- Request updates to Account Owner information
- Communicate directly with CBP regarding account setup

The new application applies to companies that do not currently have ACE Portal access and includes options for:

- Importer
- Exporter
- Protest Filer



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- Other sub-account types

Please note: Companies requiring Importer sub-account access for multiple Importer of Record (IOR) numbers must continue to use the legacy PDF application form at this time.

CBP strongly encourages use of the web-based application moving forward, although the legacy PDF application will continue to be accepted during the transition period. For more information, please visit: [CSMS # 68228015 - New ACE Portal Account Application Now Available](#)

CBP CAPE / IEEPA Refunds

U.S. Customs and Border Protection (CBP) has provided an update on the rollout of the Consolidated Administration and Processing of Entries (CAPE) system, which will support automated refunds of tariffs imposed under the International Emergency Economic Powers Act (IEEPA).

CBP reports that, as of late March, 26,664 importers of record (IORs) are enrolled to receive electronic refunds via direct deposit. These IORs account for approximately 78% of entries on which IEEPA duties were paid or deposited, representing about \$120 billion in principal duty amounts.

- **Phase 1 Scope and Timing**

The first phase of CAPE is expected to cover roughly 63% of affected entries, including unliquidated entries and entries that will remain within the 90-day reliquidation window when processing begins. CBP indicated that refunds in Phase 1 will generally be processed within 45 days of acceptance of a CAPE Declaration, barring compliance issues requiring additional review.

Although a recent Court of International Trade order expanded eligibility to entries beyond 90 days after liquidation, CBP confirmed that those entries will not be included in Phase 1. For timing purposes, CBP plans to process entries that are unliquidated or no more than 80 days past liquidation to ensure sufficient time for reliquidation.

- **Expanded Entry Types in Phase 1**

CBP also confirmed that Phase 1 will accept more complex entry types than initially anticipated, including entries with suspended, extended, or under-review liquidation status. For these entries, CBP will recalculate duties without IEEPA, but refunds will not be issued until liquidation occurs in the normal course. Warehouse and warehouse withdrawal entries will likewise be accepted, with refunds issued only after the in-bond period is completed or the merchandise is fully withdrawn, destroyed, or abandoned.

- **Entries Excluded from Phase 1**

Certain entries will not be eligible in Phase 1, including reconciliation entries, drawback entries, entries subject to open protests, entries not filed or lacking liquidation status in ACE, and certain AD/CVD entries pending liquidation.



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CBP stated that development and testing of the CAPE claim portal and refund components are well underway, and that inclusion of additional entry types will not delay Phase 1 implementation. Future phases of CAPE are expected to expand eligibility further, including liquidated entries beyond the 90-day window, reconciliation and drawback entries, and more complex interest calculations.

CBP's updates reflect continued progress toward automating both ACE account management and IEEPA duty refunds. Customers who have not yet enrolled in ACE or electronic refund processing may wish to evaluate these updates to ensure readiness for upcoming CAPE phases.

KWE will continue to monitor developments and provide updates as additional guidance becomes available. Please contact your KWE representative for further information on how these changes may impact your entries or refund strategy.

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