

CUSTOMER ADVISORY

CBP Provides Guidance on CAPE Processing for IEEPA Refunds
14 APRIL 2026



REFUNDS



U.S. Customs and Border Protection (CBP) has issued additional guidance ahead of the April 20, 2026 deployment of the Consolidated Administration and Processing of Entries (CAPE) tool in the Automated Commercial Environment (ACE) Portal.

This update provides further detail on how CAPE will function in practice, including submission requirements, validation procedures, and expected refund timelines.

Key Updates:

- **Detailed filing process confirmed:** Importers of Record (IORs) and authorized brokers must submit CAPE Declarations via the ACE Portal using a CSV file listing eligible entry numbers (up to 9,999 per submission).
- **Validation and processing framework outlined:** ACE will perform both file-level and entry-level validations, with non-eligible entries rejected while valid entries continue processing.
- **Estimated refund timeline provided:** For most eligible unliquidated entries, refunds are expected within approximately 60–90 days following CAPE Declaration acceptance, subject to CBP review.
- **System in final testing phase:** CBP confirmed CAPE is undergoing intensive testing ahead of its April 20 deployment, with most core functionality nearing completion

What This Means:



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CBP has clarified that CAPE will operate as a structured, multi-step process beginning with submission and validation of CAPE Declarations, followed by automated recalculation of duties and liquidation or reliquidation of entries.

Refunds will be issued as consolidated payments by importer (or designated party) and liquidation date, rather than on an individual entry basis. Interest will be included where applicable.

Additional guidance confirms that:

- Certain entries (e.g., those tied to drawback claims, reconciliation, or protests) are not eligible for Phase 1 processing
- Refunds will be issued via ACH, with enrollment required to avoid delays
- Entry status and refund activity can be monitored through ACE reporting tools

CBP also noted that CAPE does not change importers' existing legal obligations to secure refunds, including the need to file timely protests or claims where applicable.

This functionality was developed in response to recent court rulings directing the removal of IEEPA duties from eligible entries, with phased enhancements expected as the system evolves.

KWE will continue to monitor developments and provide updates as additional guidance becomes available. If you have any questions regarding this update or require assistance, please contact your KWE representative.

Sources:

- **CBP CSMS #68340863** – CAPE Processing Update and Guidance
- **National Customs Brokers & Forwarders Association of America, Inc. (NCBFAA)**

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