



IEEPA Duty Refund Process (CAPE System) starting April 20, 2026

PHASE 1

DATE: April 15, 2026

Dear Client,

We are writing to provide a critical update regarding the U.S. Customs and Border Protection (CBP) notification concerning the refund of duties collected pursuant to the **International Emergency Economic Powers Act (IEEPA)**. Please note this letter contains *2 pages* with complete instructions.

Following the federal court mandates issued in March 2026, CBP has developed a new automated functionality within the ACE environment called **Consolidated Administration and Processing of Entries (CAPE)**. This system, scheduled for deployment on **April 20, 2026**, is designed to streamline and consolidate refunds and interest payments for entries subject to IEEPA duties.

Key Highlights of the CAPE Process:

- **Consolidated Filing:** Instead of entry-by-entry claims, the CAPE functionality allows for the submission of up to 9,999 entry numbers per declaration via a CSV file.
- **Interest Payments:** Interest will be calculated and paid on eligible refunds in accordance with 19 CFR 24.36.
- **Timeline:** Valid IEEPA refunds are generally expected to be issued within **60 to 90 days** following the acceptance of a CAPE Declaration.
- **Electronic Payment:** All refunds will be issued electronically. It is mandatory for the Importer of Record (IOR) to be enrolled in **ACH Refunds** to ensure there are no delays in receiving funds

CLAIM FILING OPTIONS

To ensure your company recovers these duties efficiently, we are offering two methods for handling the CAPE Declaration process:

OPTION 1: Self-Management by the Importer

The importer assumes full responsibility for identifying eligible entries (you can view your entries from your ACH account), formatting the required CSV templates, and uploading the declarations directly through their own ACE Portal account. Under this option, the importer is responsible for monitoring rejections and correcting any entry-specific validation errors (if the error involves any changes to the entry by the broker, the importer will need to notify us). At the end of this document, you will find instructions on how to complete this process.

OPTION 2: Management by CBO (Customs Brokers Outsourcing)

As your authorized Customs Broker, **CBO can manage the entire reclamation process on your behalf**. This comprehensive service includes:

- Auditing and identifying all entries eligible for IEEPA refunds.
- Preparation and technical validation of CAPE CSV files.

- Submission of declarations through the ACE Portal and continuous monitoring of claim status.
- Troubleshooting and resubmitting entries that fail CBP's specific validations (e.g., entries with protests, liquidations, or specific HTSUS errors).
- **Fee:** This professional service is provided for a fee as follows:
 - 1 to 50 entries:** \$400
 - 51 to 100 entries:** \$900
 - 101 to 150 entries:** \$1500
 - 151 to 200 entries:** \$2100
 - 201 to 300 entries:** \$2700
 - 301+: \$13 per entry.** *The first 300 entries are billed at a flat rate of \$2,700; each additional entry starting from 301 is charged at \$13 per entry

Required Action: Please review your records and notify us as soon as possible if you would like **CBO** to proceed with your duty recovery under **Option 2**. If we do not receive a specific request, we will assume your company intends to manage these claims internally.

For questions regarding technical requirements of the CBP CAPE deployment, please contact us at: brokercbo@cboutsourcing.us

IMPORTANT PROCEDURAL GUIDELINES

To ensure a successful refund, please take note of the following mandatory CBP requirements:

- **Protests:** If you have already filed a protest solely for IEEPA refunds and the entry is within 80 days of liquidation, you may **withdraw the protest** and use the CAPE Declaration for faster processing. If the protest is "suspended," we must request the processing center to remove the suspension before the entry can be submitted via CAPE.
- **Post Summary Corrections (PSCs):** Importers are **prohibited** from requesting IEEPA refunds via PSC. Furthermore, any pending PSCs (such as those for AGOA or Haiti Hope Help Agreement duty-free treatment) **must be filed prior** to submitting a CAPE declaration.
- **Mandatory ACH Payments:** Per Executive Order 14247, all refunds are issued electronically. To avoid significant delays, the IOR or designated 4811 party **must be enrolled in ACH Refunds:** [ACH Refund Enrollment](#)
- For more information on the CAPE filing process, please see the ACE Portal: [CAPE Declarations Quick Reference Guide](#).
- To learn more about CAPE functionality in ACE, please see the [CAPE Information Notice](#).
- Official CBP Notice Here: [CSMS # 68340863 - UPDATE - Consolidated Administration and Processing of Entries \(CAPE\) for IEEPA Refunds, April 20, 2026, Deployment](#)

Sincerely,
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Managing Director

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