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Insights

IEEPA Tariff Refunds Update: CBP Opens Refund Portal, Marking Start of Claims Phase

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U.S. Customs and Border Protection (“CBP”) has opened the long?anticipated online portal for submitting refund claims for tariffs imposed under the International Emergency Economic Powers Act (“IEEPA”), marking a significant transition from system development to active filings. While this launch allows importers to begin pursuing refunds through CBP’s Consolidated Administration and Processing of Entries (“CAPE”) platform, the rollout is phased and subject to operational constraints. Importers should not assume that refunds will occur automatically without affirmative action.[1]

Background
As discussed in our prior alerts U.S. Trade Court Orders Refunds of Unlawfully Collected IEEPA Tariffs and IEEPA Tariff Refunds: Trade Court Sets March 19 Progress Deadline as CBP Builds CAPE Refund System, the U.S. Supreme Court held on February 20, 2026, that IEEPA does not authorize the imposition of tariffs. The U.S. Court of International Trade subsequently ordered CBP to liquidate and reliquidate affected entries without regard to IEEPA duties, while temporarily pausing immediate compliance to allow CBP time to develop a centralized refund mechanism implemented through ACE and CAPE.[2]

What CBP Has Announced
CBP has announced the launch of Phase 1 of the CAPE refund process within the Automated Commercial Environment ("ACE") portal, effective April 20, 2026. Under Phase 1, importers of record or their authorized customs brokers must submit CAPE Declarations electronically through ACE using a prescribed CSV format. Phase 1 applies primarily to unliquidated entries and certain entries that are within approximately 80 days of liquidation. Once a CAPE Declaration is accepted, CBP will remove the IEEPA tariff provisions, liquidate or reliquidate the affected entries, and issue consolidated electronic refunds (with interest), generally expected within 60–90 days of acceptance.[3]

Practical Note Regarding Early Portal Issues
Importers should be aware that, consistent with other large?scale government system launches, some users have reported early?stage access and performance issues following the initial deployment of the CAPE portal. Reported issues include account access difficulties, system error messages during submission, and delays associated with high filing volumes. CBP has publicly acknowledged that it is monitoring system performance and addressing defects as they arise, but importers are encouraged to begin preparation and submission early and to build in time for potential technical delays.[4]

What You Should Do Now

- Confirm which IEEPA?affected entries fall within Phase 1 eligibility.

- Ensure ACE portal access, electronic refund authorization, and ACH banking information are properly established.
- Prepare CAPE Declarations in coordination with customs brokers, as appropriate.
- Monitor CBP guidance and future court orders addressing later CAPE phases and additional entry categories.

How We Can Help

Krieg DeVault attorneys Kendall A. Schnurpel and Alex C. Wimmer continue to monitor CBP's implementation of the CAPE refund process and related court proceedings. Importers with questions regarding portal eligibility, preparation of CAPE Declarations, coordination with brokers, liquidation timing, or strategies for maximizing recovery of unlawfully collected IEEPA duties are encouraged to contact Kendall A. Schnurpel, Alex C. Wimmer, or their regular Krieg DeVault attorney.

[1] CBP guidance and public reporting announcing April 20, 2026 launch of CAPE Phase 1.

[2] Learning Resources, Inc. v. Trump (U.S. Feb. 20, 2026); Atmus Filtration, Inc. v. United States (Ct. Int'l Trade Mar. 2026).

[3] CBP CSMS #68315804 and related CBP trade guidance on CAPE filing requirements and timelines.

[4] CBS News, "Tariff refund portal off to bumpy start as some businesses report glitches" (Apr. 20, 2026), and related trade press.

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