

How to Protect Your Interests to Recover IEEPA Tariffs

FAQ: April 20, 2026 CAPE Rollout

Following several orders from the Court of International Trade (“CIT”), U.S. Customs and Border Protection (“CBP”) will launch its IEEPA refund system – the Consolidated Administration and Processing of Entries (“CAPE”) system.

I. What is CAPE?

On February 20, 2026, the Supreme Court of the United States determined that the International Emergency Economic Powers Act (“IEEPA”) did not authorize the President to impose tariffs on imported goods. The Consolidated Administration and Processing of Entries system (“CAPE”) is being developed by CBP for importers or their customs brokers to file claims for the refund of the IEEPA tariffs that have been paid. The CAPE system is accessed through the importer or customs brokers’ portal on CBP’s Automate Commercial Environment (“ACE”).

II. When can I file on CAPE?

CBP will start accepting Phase 1 Declarations on April 20, 2026. The submission of a claim does not necessarily indicate that payment will be forthcoming, as claims will be subject to review by CBP and not all entries will be eligible for processing under CAPE. We anticipate that most importers will need to file multiple CAPE Declarations.

III. What entries are accepted in Phase 1?

Phase 1 will only process entries that are scheduled for liquidation or that liquidated within the past 80 days. **Phase 1 will not cover:**

- entries not filed in ACE
- entries without a liquidation status in ACE,
- entries covered by a protest,
- entries subject to antidumping/countervailing duties,
- entries for which liquidation is final (in this case, 80 days past the date of liquidation),
- entries flagged for reconciliation,
- Entry Types 08 (Duty Deferral), 09 (Reconciliation), 23 (Temporary Importation Bond), and 47 (Drawback).

IV. How do I file a CAPE Declaration?

A CAPE filing is essentially a list of entry numbers that CBP will validate. CBP has published detailed guidance regarding what may be submitted under CAPE and the specific file formats. We generally recommend working with legal counsel or your broker to determine which entries are acceptable under Phase 1 to prevent rejections of CAPE Declarations.

- **CBP CAPE FAQ:** <https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds>
- **CSMS # 68315804 (April 10, 2026): Introduction - Consolidated Administration and Processing of Entries (CAPE) for IEEPA Refunds, April 20, 2026 Deployment,** https://content.govdelivery.com/bulletins/gd/USDHSCBP-4126a9c?wgt_ref=USDHSCBP_WIDGET_2

- **CSMS # 68340863 (April 13, 2026): UPDATE - Consolidated Administration and Processing of Entries (CAPE) for IEEPA Refunds, April 20, 2026, Deployment** https://content.govdelivery.com/bulletins/gd/USDHSCBP-412cc7f?wgt_ref=USDHSCBP_WIDGET_2
- **CBP CAPE Quick Reference Guide:** https://www.cbp.gov/sites/default/files/2026-04/ace_portal_-_cape_declarations_508c.pdf

V. Once I submit a CAPE Declaration, will I automatically receive a refund?

CAPE Declarations are subject to validation by CBP. Once validated and accepted, the IEEPA tariffs will be removed from the entry. The entry is then subject to CBP review and liquidation or reliquidation. Refunds will be issued upon the liquidation of the entry. CBP states that refunds should issue in 60-90 days after the CAPE Declaration is accepted, unless compliance concerns require further review by CBP, assuming that there is an applicable court order in place.

VI. Is there any reason to delay filing a CAPE Declaration?

CBP has indicated that entries on a CAPE Declaration will be scheduled for liquidation in 45 days from the approval of the Declaration. This may result in an “accelerated” liquidation timeline long before the typical “automatic” liquidation date of 314 days from entry. This early liquidation will deprive importers of their ability to file a Post Summary Correction (“PSC”), and will shorten the time available to prepare a protest to correct issues **other** than the IEEPA duties. For these reasons, some importers may want to consider delaying the CAPE filing until after the PSC period has elapsed (300 days post-entry date), or until the entry is formally scheduled for liquidation. Finally, we suggest filing CAPE Declarations in smaller batches in order to both facilitate processing and minimize the impact of a small error with respect to any single filing.

The **chart below** provides a sample timeline should an importer file a CAPE Declaration immediately, demonstrating the shortened timeline to protest or correct the entry should non-IEEPA issues arise (*i.e.* should a product’s classification, country of origin, or valuation need to be corrected or protested).

Date	Action	Timeline
12/15/2025	Entry Date	
4/20/2026	Importer Files CAPE Declaration	
5/20/2026	CAPE Declaration Approved	
7/4/2026	Liquidation Date	45 days from CAPE approval
12/31/2026	Protest Deadline should non-IEEPA issues arise	180 days after liquidation
10/11/2026	Original Post-Summary Correction Deadline	300 days from entry
10/25/2026	Original Scheduled Liquidation Date	314 days from entry*
4/23/2027	Original Protest Deadline	180 days after liquidation

*We note that while the vast majority of entries liquidate along the automatic 314-day timeline, entries may liquidate early on occasion for any number of reasons.

VII. Do I still need to file protests?

Timely submission of a CAPE Declaration should replace the need to file a protest for the entries that are listed in Declarations accepted by CBP for processing. Additionally, some entries are excluded from Phase 1 of the CAPE system. We continue to advise importers to monitor entries for liquidation and file protests before the expiration of the protest period. As the CAPE system is limited to entries that are either scheduled for liquidation or liquidated in the past 80 days, there are approximately 100 days for CBP and the Court to resolve this issue before protests are due.

VIII. What about the IEEPA-related protests I already filed?

CBP has mentioned that importers can withdraw a protest submitted only for IEEPA refund purposes for entries within 80 days of the liquidation date. We generally discourage the practice of withdrawing protests in order to submit a CAPE Declaration. Most IEEPA-related protests have been immediately suspended by CBP, resulting in additional barriers to withdrawal which may cause delay and push those entries past the 180-day protest deadline, permanently barring their administrative path to recovery. Withdrawing a protest that has already been filed should only be undertaken after careful consideration of the legal risks and ramifications. For these reasons, our position is that protests should not generally be withdrawn and should continue to be filed near the end of the protest period.

Each importer's situation is unique. If you have any questions or would like to have a call about these issues, please do not hesitate to let us know.

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