Developments in IEEPA Refund Process: CAPE Portal Now Live

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By Janine M. Campanaro

This is an update to our previously published article, "Developments in IEEPA Refund Litigation" posted April 15, 2026.

U.S. Customs and Border Protection (“CBP”) has taken a significant step forward in implementing a formal refund process for duties imposed under the International Emergency Economic Powers Act (“IEEPA”). With the launch of Phase 1 of the Consolidated Administration and Processing of Entries (“CAPE”) portal within ACE, importers now have an operational mechanism to begin submitting refund claims.

While this development signals meaningful progress, eligibility is currently limited, and importers must continue to take proactive steps to preserve their rights.

CBP Update: CAPE portal Now Open (Phase 1)

At present, CAPE filings are limited to:

- **Unliquidated entries**
- **Entries within 80 days of liquidation**

Entries outside of this scope will be rejected under current validation rules, and CBP has not yet provided guidance on when additional categories of entries will become eligible under future phases.

The CAPE system allows for:

- Submission of multiple entry numbers in a single claim
- Automated validation of entry eligibility
- Batch processing of refund claims (currently up to 10,000 entries per form)

Based on initial use, the system is generally intuitive and efficient when claims are properly vetted. While some minor system delays have been observed, likely due to high user volume, the submission process itself has proven to be relatively seamless.

CIT Update: Continued Importance of Protest Rights

As discussed in our prior update, the Court of International Trade ("CIT") has emphasized the continued importance of administrative remedies.

Specifically:

- CBP has been directed to address:
  - Unliquidated entries; and
  - Entries not yet final
- The CIT has highlighted that importers **"should be aware" of protest rights under 19 U.S.C. § 1514**

This remains a critical point. While CAPE provides a new refund pathway, it does **not eliminate the need to file protests** where applicable.

Entries outside the CAPE eligibility window, particularly those more than 80 days post-liquidation, must still be addressed through traditional protest procedures. However, it was made clear that any entry that currently has a pending protest is ***NOT*** *available to submit a declaration through CAPE*, which seems to create hesitation with filing protective protests. Either way, importers and their representatives need to be assessing the risk and planning of action. Inaction could prove costly.

Key Takeaways for Importers

Categorize Entries Immediately
Importers should identify and classify entries into:

- Unliquidated entries (currently CAPE eligible)
- Entries ≤ 80 days post-liquidation (currently CAPE eligible)
- Entries within 180-day protest window (protective protest eligible)
- Entries beyond 180 days (potential risk, but addressed by CIT order)

CAPE Eligibility is Limited
Phase 1 is restricted, and CBP has not yet announced timing for broader "Phase 2" eligibility. Importers should not delay action in anticipation of expanded access.

Protests Remain a Safeguard
The CIT has not resolved whether refunds will be available for entries that are final and beyond the protest period. Filing a protest remains a prudent "belt and suspenders" approach where timing permits.

Prepare Claims Carefully Before Submission to Avoid Validation Errors

CAPE validations are strict. Entries will be rejected if they:

- Fall outside eligibility windows
- Do not contain qualifying IEEPA HTS provisions
- Are not properly associated with the importer account

Looking Ahead

CBP's CAPE portal represents a meaningful advancement in processing IEEPA refund claims, but the current framework remains incomplete.

Importers should prioritize:

- Immediate identification of affected entries
- Submission of CAPE claims for eligible entries
- Preservation of protest rights where applicable

At this time, there is *no indication when additional CAPE filing phases will be implemented,* and uncertainty remains for entries outside the current eligibility parameters.