

SPECIAL MEMO

Issue 26-016* April 13, 2026

Preparation for Phase 1 CAPE Declarations for IEEPA Refunds

U.S. Customs and Border Protection (CBP) will issue validated refunds of duties paid under the International Emergency Economic Powers Act (IEEPA) pursuant to court order and in accordance with appropriate statutory authority. Declarations are submitted and processed using the new Consolidated Administration and Processing of Entries (CAPE) tool, which enables batch handling of IEEPA duty refunds.

The CAPE process is being deployed in phases, and CBP will launch the first phase of CAPE on April 20, 2026. Phase 1 is limited to certain unliquidated entries and certain entries within 80 days of liquidation.

In Phase 1, CAPE will process most entries that are either unliquidated or up to 80 days past their liquidation date. Following CBP review, these entries will be liquidated or reliquidated, and refunds will be issued. CAPE will also process entries with liquidation status of suspended, extended, or under review, as well as warehouse and warehouse withdrawal entries. These entries will maintain their liquidation status until resolved, and the refund, if validated, will be issued following liquidation.

How should you prepare to receive your IEEPA refund?

- Confirm you have established an ACE Portal Account and provide your company's U.S. bank account information. If you do not have a U.S. bank account, request more information from your Carmichael representative on our Duty Management Services.
- Compile a list of entries on which IEEPA duties were paid. The list of entries must **not** include:
 - Entry summaries that are 80 days or longer past their liquidation date.
 - Entry summaries flagged for reconciliation, as well as Entry Type 09 - Reconciliation Entry Summary.
 - Entry summaries on a drawback claim.
 - Entry summaries covered by an open protest.
 - Entry type 03 entries that are subject to Antidumping/Countervailing Duties (AD/CVD), for which the Department of Commerce (DOC) has issued liquidation instructions, that are pending liquidation in accordance with 19 U.S.C. § 1504(d).
 - Entries summaries for which liquidation is final (180 days past their liquidation date).

Entries that will not be accepted by CBP during Phase 1 of the CAPE process are being evaluated for inclusion in future phases. CBP has not provided a timeline for when future phases will be completed.

CBP has prohibited the requesting of an IEEPA duty refund request by filing a Post Summary Correction.

How can Carmichael assist you in filing your CAPE declaration?

Over the next couple of days, Carmichael will be working on a report to help our importers with their Phase 1 CAPE declarations. Our report will be able to identify entries that qualify for the CAPE review and any necessary information needed to successfully submit to the CAPE system.

Our report cannot be sent directly to CAPE and will have to be converted to the ACE CAPE template which will be released by Friday, April 17. Importers are more than welcome to file their own CAPE declarations in ACE or Carmichael will be glad to assist you. If you plan to file your own CAPE declarations, please let us know.

Based upon CBP's deployment of its Phase 1 CAPE process on April 20, 2026, Carmichael will offer the following services upon acceptance of its terms and applicable service fees:

1. CAPE Report
Carmichael is currently working on providing a customer report that identifies entries with IEEPA paid entries that meets the CAPE Phase 1 criteria. A future communication will be issued once it is available.
2. CAPE Declaration
 - a. Upon request, Carmichael will assist its clients in submitting the CAPE Declaration for entries filed by Carmichael.
 - b. After submission of the CAPE Declaration, Carmichael will provide a confirmation report of all entries filed in the CAPE Declaration and their initial acceptance or rejection status with CBP.
3. CBP Trade Refund Report
 - a. Upon request, Carmichael will provide its clients with a copy of CBP's *REV-603 Trade Refund Report* to track the status of any CBP refunds issued to the client.

Note: CBP may take up to 45 days to review a CAPE declaration before processing the listed entries for refund.

Please contact your Carmichael representative to request a list of our service fees and to engage our services.



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