THE CARMICHAEL COMPASS

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CBP Updates IEEPA Refund FAQ

On October 28 CBP updated their IEEPA Refund FAQ with an answer regarding refunds that do not match what was expected. We have provided a summary of the answer below. To view the entire IEEPA Refund FAQ, visit the CBP IEEPA duty refunds page.

My Refund Amount Is Not What I Expected. How Do I Confirm the Amount That CBP Has Determined I Am Owed?

There are multiple reasons why a refund amount may be different.

1. CAPE-processed refunds are batched by liquidation date and Importer of Record (IOR). If all entries included in the CAPE Declaration do not liquidate on the same day, then they will not be included on the same refund.

2. The total refund that is deposited in your bank account for a specific entry includes:
a. The duties being refunded for that entry
b. Applicable interest
i. May be netted with additional duties as determined upon liquidation or reliquidation.

You will not receive a separate interest refund.

The ES-022 report (CAPE Entry Summary Report) in your ACE Portal account can be used to track the progress and the details of your IEEPA refunds.

3. Incorrectly filed entry summaries may see corrected duty amounts after CAPE validations causing a change in duty.

4. Framework Agreements with certain countries required that the Column 1/General Duty be paid, along with IEEPA duties, such that the combined duty rate equaled 15%. Only the IEEPA duties would be refunded, not the column 1/general duties.
Example: The Column 1 rate was 5%. The IEEPA duty for a total of 15%. Only 10% IEEPA duties will be refunded.

Should you disagree with the calculation of your IEEPA refund, you can still protest under 19 U.S. C. § 1514, contesting the liquidated or reliquidated IEEPA refund amount. Filing a timely protest will keep the liquidated or reliquidated IEEPA refund amount from becoming final and will provide an opportunity to submit additional information or corrections for liquidated/reliquidated entries as needed. To be timely, a must be filed within 180 days after the date of liquidation or reliquidation.

NCBFAA and Other Associations Ask USTR for Long-term Section 301 Suspension

250 industry associations, including the National Customs Brokers & Forwarders Association of America (NCBFAA), signed and sent an October 30 letter to the U.S. Trade Representative Jamieson Greer to urge the administration to continue the existing suspension of the proposed Section 301 duties on Chinese shipping beyond the extended truce date of January 9, 2027.

The allied associations argue that resuming the Section 301 vessel fees in January would add an additional cost layer to an already strained transport system, increasing uncertainty for businesses that have little to know control over the choice of vessel that is used to transport their goods.

Extending the suspension of the Section 301 duties would give the USTR more time to continue negotiations without imposing significant costs on American freight users.

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Judge Eaton Adds Finally Liquidated Entries Subject to Protests to CAPE Phase 3

In an order filed on October 29, Judge Eaton of the Court of International Trade has declared that finally liquidated entries that are subject to protest by importers who have filed suit at the CIT are eligible for CAPE Phase 3. This declaration comes from a point made by the Executive Director of CBP's Trade Programs Directorate, Brandon Lord, who stated that CAPE phase 3 "covers finally liquidated entries filed by plaintiffs for which the Court has ordered reliquidation, including those subject to protest." Therefore, it is Judge Eaton's understanding that importers whose entries are finally liquidated are subject to CAPE Phase 3 even if the protest was not withdrawn and whether the protest in question relates to IEEPA or other issues. The court also directed CBP to file another progress report to the CIT by 5 PM ET on November 10.

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Rwanda and South Africa Removed from AGOA

President Trump notified Congress on November 2 of his intention to remove the governments of Rwanda and South Africa from the African Growth and Opportunity Act, otherwise know as AGOA, beginning January 1, 2027.

U.S. Trade Representative Greer, in a statement posted on the USTR website, said, "The Office of the United States Trade Representative led the annual interagency review of sub-Saharan African countries' eligibility for the AGOA trade preference program. Based on the review, President Trump found that the governments of Rwanda and South Africa are engaging in practices that are inconsistent with AGOA's eligibility criteria."

The issues the administration are most concerned about from South Africa are it's barriers to U.S. exports and investment, corruption, and threats to U.S. national security and foreign policy. For Rwanda, the administration is concerned about it's barriers to U.S. exports and investment, threats to national security and foreign policy, and weakness in the rule of law, political pluralism, workers rights, and human rights.

October Statement Issue Addressed by CBP via CSMS

Customs and Border Protection released a CSMS message on October 30 regarding statements that trade participants may have received in error. These statements would have been received on October 28 and 29 and would have been either:

- Duplicates of statements for July 29 and 30
- Duplicates of statements for entry summaries submitted on October 23, 27, or 28 with a scheduled statement print date before October 30
- Early statements for entry summaries submitted on October 23, 27, or 28 scheduled for a future date.

If filers attempt to authorize an erroneous statement, it will be rejected. Filers may use the REV-104 Daily Statement entry Summary List Report in the ACE portal to identify the correct statement number for duplicate statements from October and early October statements may be disregarded as correct statements will be automatically sent on the appropriate scheduled statement date.



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