Insights: Alerts

Want a Tariff Refund? Your Essential Checklist for the CAPE Portal Launch This Monday

April 16, 2026

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On February 20, 2026, the U.S. Supreme Court issued a decision in *Learning Resources, Inc. v. Trump and Trump v. V.O.S. Selections, Inc.,* holding that certain tariffs imposed pursuant to the International Emergency Economic Powers Act ("IEEPA") were unconstitutional. As a consequence of this ruling, up to $170 billion in tariffs previously collected by U.S. Customs and Border Protection ("CBP") may now be eligible for refund to importers. For more context on this significant development, refer to our previous client alerts: CIT Rules No Lawsuit Required for IEEPA Tariff Refunds and The Road Ahead for IEEPA Tariff Refunds.

Refunds will be provided through the Automated Commercial Environment Secure Data Portal ("ACE Portal") via Consolidated Administration and Processing of Entries ("CAPE") Declarations. CBP is scheduled to launch the first phase of CAPE processing of IEEPA tariff refund requests on **April 20, 2026**. This first phase will be limited to two entry categories: unliquidated entries and entries within 80 days of liquidation. CBP has not yet released a timetable for later phases for entries other than those that are unliquidated or within 80 days of liquidation. Unliquidated entries are those that are still open in CBP's system. Examples of types of entries that will not be accepted by CBP during Phase 1 of CAPE refunds include: entries with final liquidation; entries flagged for reconciliation; entries undergoing an open protest; and entries subject to certain Antidumping/Countervailing Duties.

Regardless of whether your entries make you eligible for the first wave of refund applications or you will need to apply under subsequent phases, these are the steps you should take now to be well-positioned for eventual refund.

1. Steps You Can Take Now Before Submitting the CAPE Declaration

- Confirm that you, as the Importer of Record (IOR), or your authorized Customs broker, have an active ACE Portal account. Only the IOR for the listed entries or the authorized Customs broker that filed the entries on behalf of the IOR may submit the CAPE Declaration.
- If you do not yet have an ACE Portal account, you should apply as soon as possible and enroll in ACH refunds to expedite the refund process.
- If you have an ACE Portal, you should make sure it has active bank information on file.

- Compile a list of all entries to streamline CAPE submission once the process opens. If you inadvertently leave out entries when submitting a CAPE declaration, you can't amend that declaration, but you are permitted to submit a separate declaration.

If you have Phase 1 entries, or following CBP opening the process to other types of entries, you are ready to move on to the following steps:

2. Access the CAPE Tab

- Log in to your Importer, Filer, or Organizational Broker account in the ACE Portal.
- Navigate to the CAPE tab. If you do not see the CAPE tab, use the “More” tab to display additional options.

3. Download and Comple the CAPE Upload Template

- In the default “File Uploads” subtab, select the “Upload” button.
- Click the “CAPE Upload Template” hyperlink to download the Excel template (the file will automatically save to your Downloads folder).
- Open the downloaded template. This file should list all entries for which you are seeking a refund of IEEPA duties. CBP will not require additional information in the file. Each CAPE Declaration can include up to 9,999 entries, but you may also file multiple declarations if needed.
- Enter your applicable entry numbers in the first column, beginning in the second row (below the “Entry Number” header). The only information needed are the entry numbers – CBP has not indicated that any further information is required at this time.
- Double check your entry numbers – each should be 11 alphanumeric characters. Providing inaccurate or duplicate entry numbers will slow down the refund process.

4. Submit the CAPE Declaration

- In the CAPE Upload dialog box, check the “Acknowledge” box to confirm your legal authority to submit the filing.
- Click the “Upload File” button (alternatively, you may drag and drop the file).
- Use the “Open” dialog box to locate and select the CSV file, then click “Open.”
- Monitor the upload progress; upon successful upload, a confirmation dialog box will appear.

5. Confirm Validation

- After uploading, review the CAPE File Upload History for status. ‘Accepted' indicates initial validation passed.

- If the status displays any errors (such as ‘failed initial validation' or ‘Rejected by batch validation'), download the error report, correct the file or individual entries as necessary, and resubmit.

6. Wait for Your Refund

- Once your CAPE Declaration is validated and accepted, ACE will update the entry summary lines by removing the IEEPA Harmonized Tariff Schedule Chapter 99 provision and the corresponding duties.
- Following CBP review, the affected entries will be liquidated or reliquidated, and refunds will be consolidated by IOR or by the party designated to receive refunds on your behalf via CBP Form 4811. You should generally expect that valid IEEPA refunds will be issued within 60 to 90 days following acceptance of your CAPE Declaration, unless further CBP review is required.

If you have questions about tariffs or the CAPE Declaration process, contact Kilpatrick's Tariffs Task Force Team or your regular Kilpatrick contact.

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