



UPS Supply Chain Solutions[®] Brokerage

IEEPA Refunds in ACE

Understanding U.S. Customs and Border Protection (CBP) Consolidated Administration and Processing of Entries (CAPE) Process



AGENDA

- Overview of IEEPA Refunds and CAPE
- CAPE Phase 1 Scope and Timing
- Eligibility, limitations, and April 20, 2026, launch
- Who Can File and What's Required
- How to Submit a CAPE
- Understanding Validation and Acceptance
- Post Submission Processing
- Refund Timing and Key Considerations

Why IEEPA Refunds are Top of Mind

Laying the groundwork for customs clearance



Duties Imposed

Duties imposed under the International Emergency Economic Powers Act (IEEPA) have created significant cost exposure for importers



Court Ordered

Refunds are only permitted when authorized by court order or applicable law



Simplified Submissions

CBP is introducing a new system in ACE to:

- Simplify submissions
- Reduce administrative burden
- Improve refund processing consistency



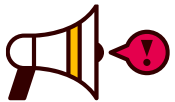
What is CAPE

Consolidated Administration and Processing of Entries (CAPE)



CAPE is a new ACE functionality designed to:

- Streamline valid IEEPA duty refund requests
- Consolidate refunds (including interest) across multiple entries
- Replace manual or fragmented refund processes



IMPORTANT:

CAPE applies only to IEEPA duties that qualify under court order or law.



Phased Implementation Approach

How CBP is rolling this out

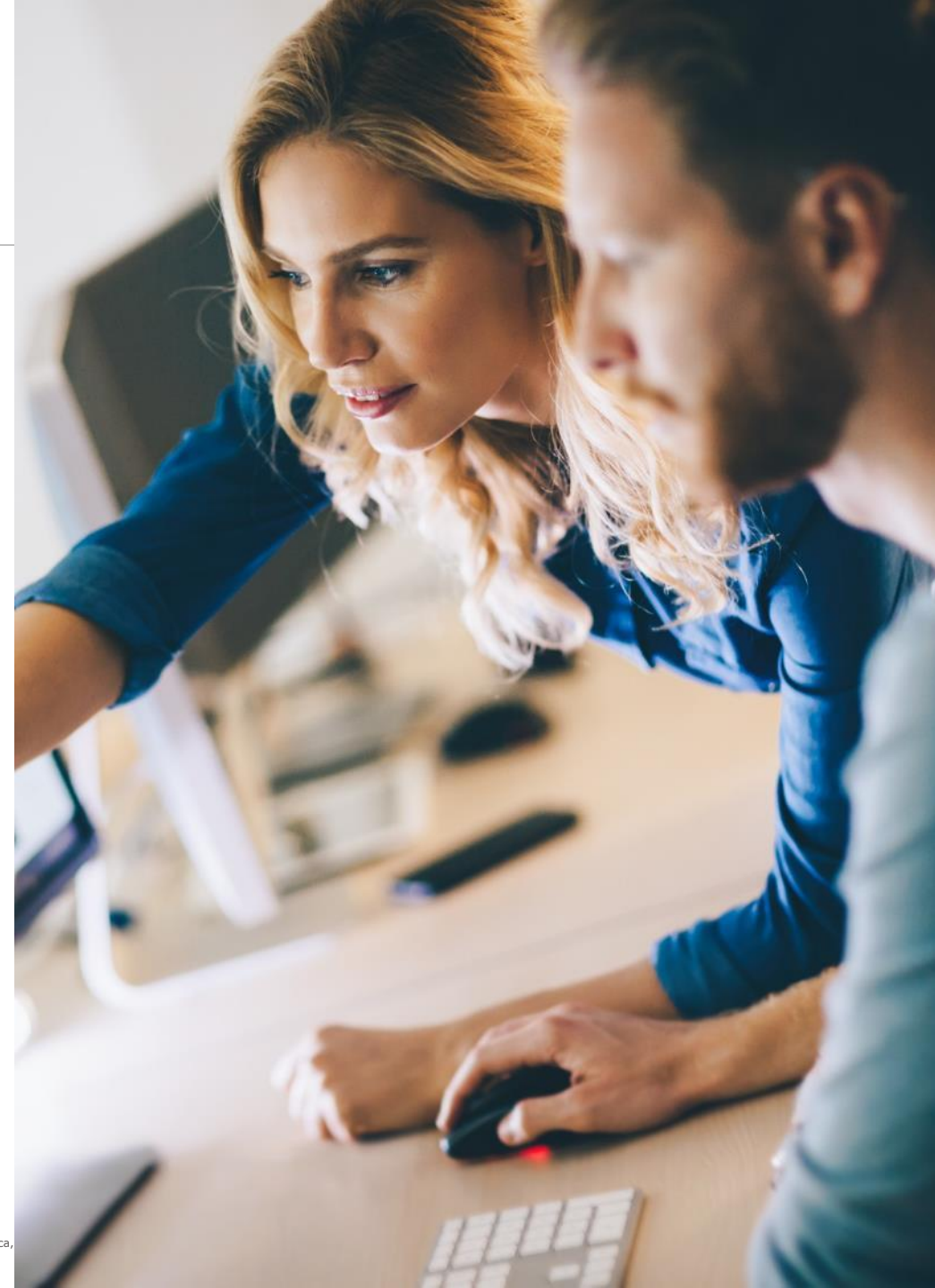
CBP is deploying **CAPE** in **phases**. Each phase expands functionality to support **more complex scenarios**

Phase 1 Launch:

April 20, 2026

Phase 1 Scope Is Limited To:

- **Certain unliquidated entries**
- **Certain entries within 80 days of liquidation**



Who Can File a CAPE Declaration

Eligibility to submit refund requests

To protect the integrity of the IEEPA refund process, CBP restricts who may submit CAPE Declarations in ACE.



Only the following parties may file:

- The Importer of Record (IOR) for the entries listed
- The authorized Customs broker that originally filed the entries on behalf of the IOR
- Third parties without filing authority **cannot** submit CAPE Declarations.



Why this Matters

- Prevents duplicate or unauthorized refund requests
- Ensures accountability for entry data and corrections
- Supports faster CBP validation and processing

What you Need Before Filing

Prerequisites for IEEPA Refunds



Prerequisites

- Importers of Record and authorized Customs brokers have an established ACE Secure Data Portal account (ACE Portal account)
- Recipients use the ACE Portal account to provide CBP with bank account information
- Importers of Record and authorized Customs brokers submit CAPE Declarations in the ACE Portal (See below for details)



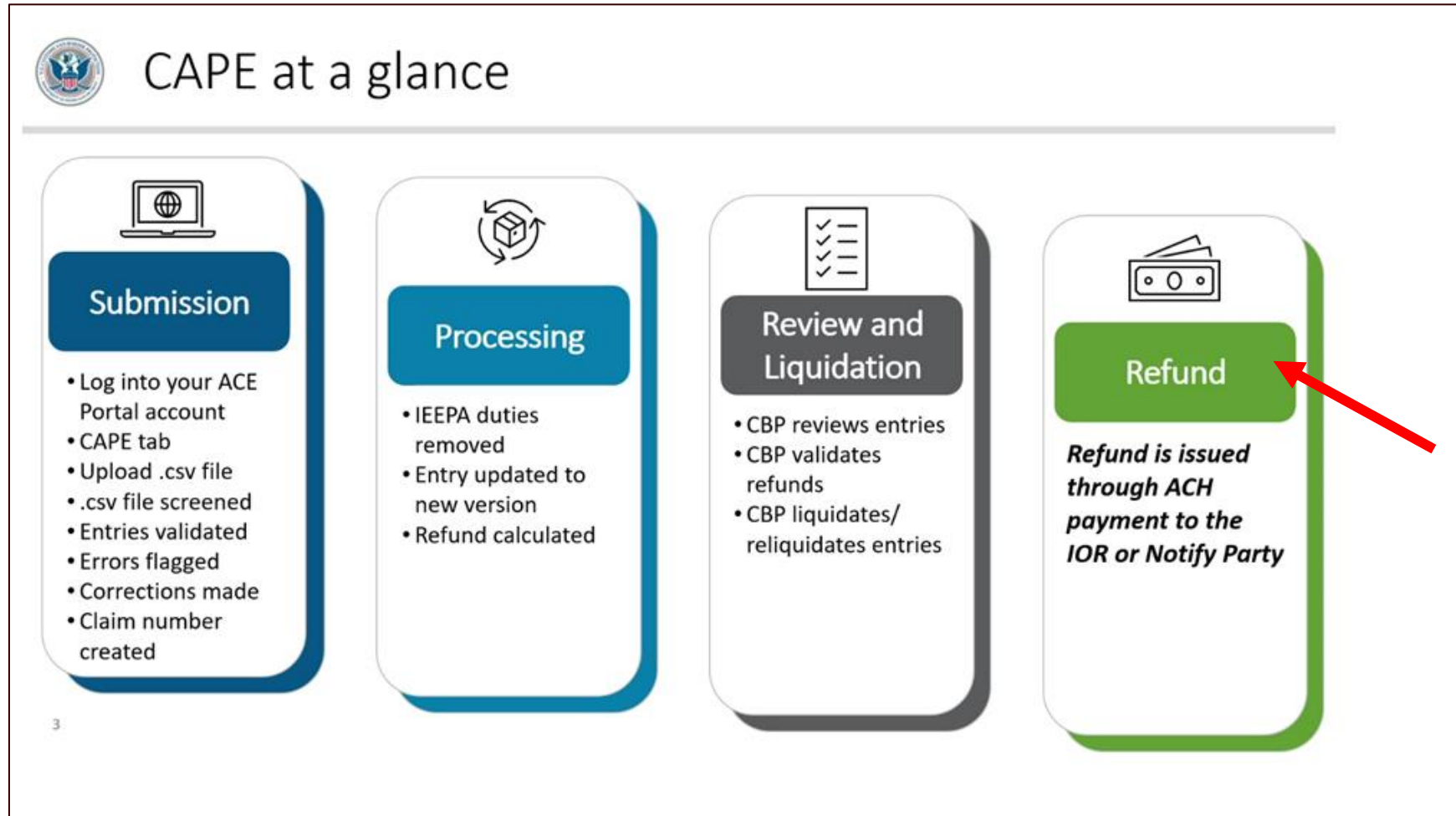
Helpful Resources

[Applying for an ACE Portal Importer Account](#) and [Enrolling in ACH Refunds](#).

How CAPE Filing Works

High-level filing process

- Access the ACE Secure Data Portal



How CAPE Filing Works

How CAPE Filing Works

1. Navigate to the CAPE tab
2. Upload a CAPE Declaration (.CSV file)- Each individual CAPE Declaration has a limit of 9,999 entries.
3. Submit for validation and acceptance by CBP

Preparing your CAPE Declaration

In your ACE Portal account, you will click on the **CAPE** tab

Account Name: Better Fedora Filer
Record Type Name: Filer
ACE ID: 0000370610
Filer Code: 052
Status: Active

Details Contacts Addresses Entry Banks **CAPE**

File Uploads Claim Status

Consolidated Administration and Processing of Entries (CAPE) File Upload History
2 Records - Sorted By Submitted Date/Time

In the **CAPE Upload** dialog box, you then select the **CAPE Upload Template** hyperlink

Instructions

1. Download this template by clicking on the **CAPE Upload Template** hyperlink
2. Add your data to the template
Enable macros in Excel so that the template is generated on save
3. Acknowledge

Submission

ACEP_CapeEntryNumberUploadTempl

Certifying and Uploading Your CAPE Declaration

Steps to certify you're filing and submit through ACE

Before uploading your CAPE Declaration:

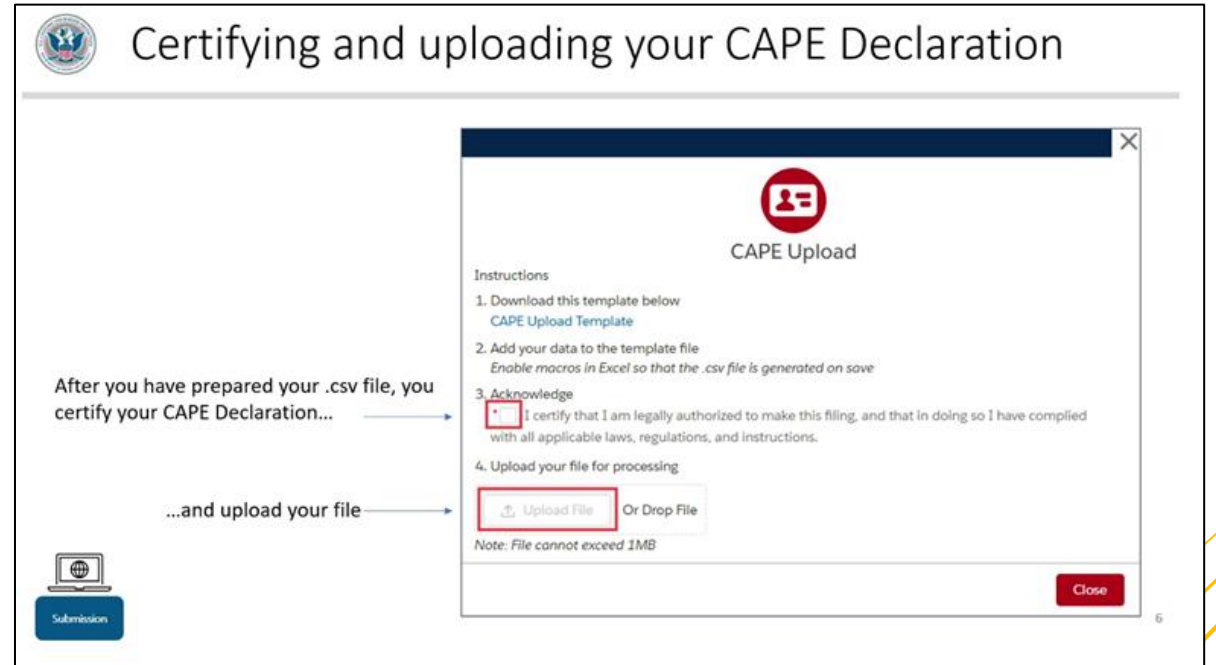
- Prepare your CAPE .CSV file using the CBP template
- Confirm the file is complete and accurate

Certify your filing:

- Acknowledge that you are legally authorized to submit the CAPE Declaration
- Confirm compliance with all applicable laws, regulations, and instructions

Upload your file:

- Upload the .CSV file directly in the CAPE tab within the ACE Secure Data Portal
- File size must not exceed 1 MB
- Once uploaded, ACE begins validation.



The screenshot displays the 'Certifying and uploading your CAPE Declaration' interface. It features a 'Submission' button at the bottom left and a 'Close' button at the bottom right of the main window. The main content area is titled 'CAPE Upload' and includes a list of instructions:

1. Download this template below
[CAPE Upload Template](#)
2. Add your data to the template file
Enable macros in Excel so that the .csv file is generated on save
3. Acknowledge
 I certify that I am legally authorized to make this filing, and that in doing so I have complied with all applicable laws, regulations, and instructions.
4. Upload your file for processing
 Or Drop File

A note at the bottom states: 'Note: File cannot exceed 1MB'. The interface also includes a 'CAPE Upload' logo and a 'Submission' button with a globe icon.

Was My CAPE Declaration Accepted?

Understanding status messages and confirmation in ACE

After submission:



Your upload will show as “In Progress” while ACE processes the file

If the upload is successful:

- You will receive a confirmation message that the upload job has started successfully

If the Declaration is validated and accepted:

- ACE assigns a CAPE claim number
- Your CAPE Declaration status will display as Accepted
- This confirms CBP has received a valid refund request

You now have a CAPE Declaration on file.

The screenshot displays three stages of the CAPE upload process:

- Progress:** A dialog box titled "You will see your upload in progress..." showing a "CAPE Upload In Progress!" message with a red progress bar and a "Close" button.
- Successful:** A dialog box titled "...and if your upload was successful..." showing a "Successfully Started Upload Job" message with a green progress bar and a "Close" button.
- Accepted:** A table titled "Consolidated Administration and Processing of Entries (CAPE) File Upload History" with 17 records. The first record is highlighted, showing a claim number of 10000013568. Below the table, a blue banner reads "You have a CAPE Declaration!".

File Upload Job #	Claim Number	File Name	Submitted Date/Time	File Upload Status	Submitted By
1 0000000339	10000013568	Importer CAPE Demo Import...	3/30/2026, 11:15 AM	Accepted	

What Happens After Submission

Post-submission processing

Once your CAPE Declaration is validated and accepted, CBP and ACE begin the post-submission processing steps that move your refund request forward.

Once a CAPE Declaration is: Validated and accepted

ACE Will:

- Remove the IEEPA Chapter 99 HTS provision
- Remove corresponding IEEPA duties
- Create an updated version of the entry

CBP Will Then:

- Review the updated entry
- Liquidate or reliquidate, as appropriate

What if my CAPE Declaration wasn't validated?

Understanding validation errors and next steps in ACE

If your CAPE Declaration is not validated:

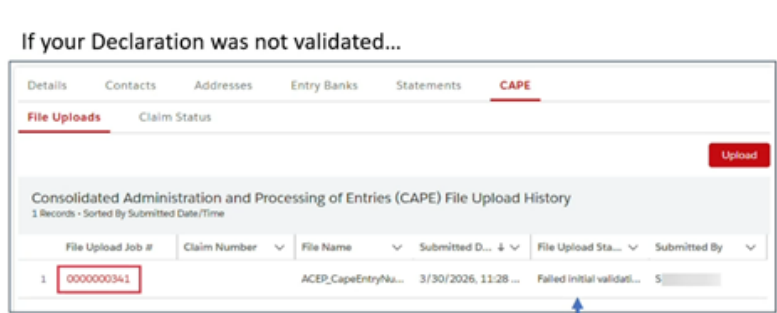
- The upload status will display as Failed initial validation
- An error message will identify the issue(s)

Review and correct errors:

- Download the Excel error file generated by ACE
- Common errors include:
 - Invalid entry number format
 - Duplicate entry numbers
 - Filer code not matching the entry

Next steps:

- Correct the errors in your .CSV file
- Re-upload the corrected file through the CAPE tab in ACE




The screenshot shows the ACE system interface with the CAPE tab selected. A table titled "Consolidated Administration and Processing of Entries (CAPE) File Upload History" displays one record with a status of "Failed initial validation...". A red box highlights the entry number "0000000341".


...you'll receive an error message...

	A	B	C
1	Not 11 characters long	Duplicate entry numbers	Filer code not matching
2	0S2-12345	0S2-12345678	0S3-12345679
3			

...and you can download an Excel file that catalogs the errors

Once you fix the errors, you can upload your .csv file again.

Find full details in CBP's **Quick Reference Guide** available here: 

Submission 

How Refunds are Issued and Expected Timing

Refund consolidation, payment and timing



Refund Consolidation & Payment

- Refunds are consolidated:
 - By Importer of Record
 - OR by the party designated on CBP Form 4811
- Consolidation is tied to the liquidation date
- Refunds include eligible duty amounts and applicable interest



When to Expect Refunds

- Most valid IEEPA refunds are expected within: 🕒 60–90 days after CAPE acceptance
- Additional CBP review may extend timelines for:
 - Extended or suspended entries
 - Entries under review
 - Warehouse entries



NOTE:
Some refunds will only be issued at liquidation.

Key Take-Aways

Preparing for CAPE Phase 1



What Importers Should Do Now

- **Confirm ACE Portal access for IORs and brokers**
- **Validate bank account (ACH) information in ACE**
- **Identify entries that may qualify under Phase 1**
- **Coordinate internally on who will submit CAPE Declarations**



IEEPA Refunds Are Going Digital and Consolidated

- **CAPE introduces a more efficient refund process**
- **Preparation and account readiness are critical**
- **Early understanding helps avoid missed opportunities or delays**



THANK YOU