

CBP Launches Cape Platform for Tariff Refund Claims

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U.S. Customs and Border Protection (“CBP”) has opened a dedicated online portal for submitting refund claims for tariffs imposed under the International Emergency Economic Powers Act (“IEEPA”) that were invalidated by the U.S. Supreme Court.

Refund claims must be submitted through CBP’s Consolidated Administration and Processing of Entries (“CAPE”) tool. CAPE is accessed through the Automated Commercial Environment Secure Data Portal (“ACE Portal”). CBP has communicated that CAPE is the exclusive intake mechanism for administrative processing of IEEPA tariff refund claims. Claims are submitted with a formal declaration along with a .CSV file meeting specific formatting requirements which may include up to 9,999 import entries. Only the importer of record, or the licensed customs broker who filed the original import entry, may file a CAPE declaration. CBP is processing claims in phases, and only certain unliquidated entries and entries that have liquidated within the prior 80 days are eligible in the Phase 1 rollout.

Follow these steps to request a tariff refund using the CAPE system:

1. Log in to the [ACE Portal](#) (an active ACE account is required).
2. Enable ACH Refund Authorization in your ACE Portal and ensure your bank account information is up to date.
3. Access the CAPE system refund module within the ACE Portal.
4. Submit a CAPE declaration using the template provided in the CAPE system.

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CBP has cautioned that refund claims will be reviewed for accuracy and eligibility and that processing times may vary depending on claim volume and complexity. Importers can track the status of their declarations through their ACE Portal. Certain other factors may impact timing or eligibility for refund through the CAPE system including suspension of liquidation or pending protests.

For questions regarding eligibility, claim preparation, or coordination with customs brokers, please contact Bradley T. French, Chair of Bodman's [International Trade Team](#): (bfrench@bodmanlaw.com) | 616-205-1869. Bodman cannot respond to your questions or receive information from you without establishing an attorney-client relationship and clearing potential conflicts with other clients. Thank you for your patience and understanding.