

Executive Overview

WHY

On February 20, 2026, the U.S. Supreme Court ruled 6-3 that IEPPA does not authorize the President to impose tariffs. The case has been remanded to the Court of International Trade (CIT), which holds jurisdiction over international trade matters and is now overseeing the refund process.

Details

On March 4, 2026 CIT issued a sweeping order directing CBP to refund IEPPA duties to all importers of record — not just companies that filed lawsuits.

This order covered two distinct categories of entries:

- **Entries Already Liquidated:** Customs entries that have completed the full CBP review process and been finalized are eligible for refund of IEPPA tariffs collected, plus interest automatically calculated on amounts owed.
- **Entries Pending Liquidation:** Entries still within the liquidation cycle will be processed through the CAPE refund system, with IEPPA duties removed and recalculated as if they were never applied, plus interest.

What is U.S. Customs Entry Liquidation?

Liquidation is CBP's formal final determination of duties, taxes, and fees owed on an imported shipment. Duties paid at entry are estimates; CBP officially liquidates the entry within 314 days of importation. Once liquidated, the entry is final unless a protest is filed within 180 days.

For more information, visit: [CBP Liquidation in ACE](#)

WHAT — THE CAPE REFUND PROCESS

CBP is building a new ACE-based refund portal called CAPE (Consolidated Administration and Processing of Entries). Only the Importer of Record (IOR) or the original filing customs broker can submit refund requests. Refunds will be issued exclusively through this portal — currently less than 10% of importers are registered in ACE.

Details

- **Only the Importer of Record (IOR) or the original customs broker who filed the entry are authorized to submit — no exceptions**
- Interest will be automatically calculated on all refund amounts
- **Less than 10% of importers are currently registered in ACE — registration & electronic refund info must be completed before any refund can be received**

WHEN

The CAPE portal is expected to be operational within 45 days of the March 6, 2026 announcement. Refund processing and payment timelines, filing deadlines, and protest cutoff clarity all remain TBD — making early action critical.

Details

- **Refund Processing & Payment Timeline:** TBD — no confirmed date provided by CBP for when refunds will be processed and paid once CAPE is live
- **Filing Deadlines:** No formal deadline announced for submitting refund claims
- **Protest Window:** No clarity whether already-liquidated entries must fall within the 180-day protest window or the earlier 90-day voluntary reliquidation deadline — an open and time-sensitive question

RECOMMENDED ACTIONS

Given the open timelines and limited operational clarity from CBP, importers should act now: register for ACE, evaluate protest options, and review entry data for CAPE submission.

1. Register for ACE Portal Access

Refunds will **only** be issued through the ACE Portal. If your company is not yet registered, treat this as an immediate priority. Once registered sign up for electronic refunds within ACE.

[Apply for ACE Portal access](#)

[ACE Portal overview and guidance](#)

2. Consider Filing U.S. Customs Protests

Given the lack of clarity on filing deadlines and liquidation cutoffs, proactively filing protests within the 180-day window is a leading option to preserve refund rights. This is one of several legal avenues available — the right approach depends on your specific entry profile and risk tolerance.

3. Prepare Entry Data & Review

Begin identifying the original filing broker for all relevant entries, then review entry summary data in preparation for refund submission once the CAPE portal is live. **CBP has signaled they will review all entries for irregularities mirroring current enforcement.**

About the Supply Chain Collective

The Supply Chain Collective is a proud supply chain partner supporting Boulder Chamber of Commerce members, providing operational and global trade expertise to help companies navigate the IEPPA refund process, upcoming tariffs, and broader trade compliance challenges.

- Boulder Chamber of Commerce member resource: boulderchamber.com/supply-chain-collective

This overview is provided for informational purposes and does not constitute legal advice. Consult qualified trade counsel regarding your specific entry profile and refund strategy.