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MEMORANDUM

April 17, 2026

BY ELECTRONIC MAIL

FROM: Olsson Frank Weeda Terman Matz PC

RE: CAPE Phase I – Summary of CBP's Webinar

On April 16, 2026, Customs and Border Protection ("CBP") hosted a webinar to discuss the imminent launch of its Consolidated Administration and Processing of Entries ("CAPE") portal. CAPE will appear as a tab within the Automated Commercial Environment ("ACE") and will be open for submissions as of 8:00 AM EST on Monday, April 20.

CAPE is a system for processing refund claims; we cannot confirm it is an automatic pathway for obtaining a refund. The acceptance of the file means the declaration was accurately submitted, it does not mean CBP agreed the refund is owed. Judge Eaton, in his latest order, emphasized that if importers file for CAPE, any IEEPA refunds claimed will be available to offset any non-IEEPA duties owed. Importers should understand that voluntarily using CAPE may allow IEEPA cash deposits to be offset against other outstanding duty obligations. Importers are advised to carefully evaluate CAPE strategies tailored to their unique circumstances and risk tolerance, particularly with multiple claims in play, as voluntary use may expose IEEPA cash deposits to offsets against other duties. This is true for those with open Liquidated Damages Claims, Requests for Information CF 28s, Notice of Actions 29s, and/or Prior Disclosures. We caution importers with open duty exposure to consider waiting to better assess when a claim should be submitted. Notably, CAPE is the only method of processing claims; all entries will be processed through CAPE for a

refund; however, it's a matter of which Phase the entry will be eligible for and best positions an importer for refunds. Participation is open to all importers, regardless of CIT litigation status.

CAPE was created and launched under an appealable court order. Importers should continue to monitor liquidations dates and track protest deadlines and protest as needed. Because there is still uncertainty as to what the ultimate route to refunds will be, and entries which are more than 80 days past liquidation will not be included in CAPE Phase I, and there is no indication as to when subsequent CAPE phases will be available, we are still advising that clients file at the CIT to protect all possible routes. The Government has the right to appeal the refunds orders under which CAPE has been set up until early June - and the appeals deadline comes before the time that CBP has stated importers are likely to start receiving CAPE refunds.

The webinar provided a general overview of CAPE, which we originally summarized in our April 10 memo. Additional key takeaways from today's webinar are as follows:

Scope of Entry Eligibility for Phase I:

- As a reminder, only unliquidated entries and entries within 80 days of liquidation are eligible for submission in the first phase of CAPE.
- Entries filed under reciprocal trade agreements, like those with the EU and Japan, will be accepted on a CAPE declaration.
- Entry numbers do not need to be in a specific format, so long as it's the proper length for an entry number. The entry will be processed with or without dashes in it.
- There is no minimum declared threshold required for processing.
- There is currently no deadline for which CAPE declarations must be submitted; there's no timeline for Phase II, or what will be included in it.

Who can File Declarations in CAPE and Limitations

- Only Importers of Record or their authorized Customs Brokers may submit CAPE declarations. Attorneys will not be able to file CAPE declarations on clients' behalf. Customs brokers won't be able to use CBP's new CAPE system to request refunds for importers for which they did not file the underlying entries for which refunds are being requested.
- Each individual CAPE declaration is limited to a single IOR number. An IOR with multiple importer sub accounts will be required to submit the CAPE declarations specific to each importer through that specific importer's ACE account; there is no option for an aggregate filing of CAPE declarations for all importers under one Top account.
- Customs Brokers may submit an aggregate filing for multiple importers, so long as they were the original filers of the entry.

CAPE Submission Process:

- To submit a CAPE declaration:
    - Go to the CAPE tab in ACE.
    - Download the CAPE upload template.

- Add your data to the provided .CSV file template. The first cell, A1, must read "Entry number." Under that cell, populate your entry numbers. The format of the numbers does not matter – they will be processed with or without dashes.
- Click the check box and upload.
- Here is CBP's Quick Reference Guide: https://www.cbp.gov/sites/default/files/2026-04/ace_portal_-_cape_declarations_508c.pdf

- The CAPE declaration and entry summaries listed will be validated by ACE before they're accepted.
- CAPE submissions will be logged into your ACE portal with a claim number. The file upload number will be a hyperlink that takes you to validation information when clicked. This will show you if all entries were accepted or if there were any failures.
    - If there are any errors at the file level, CBP will require you to fix the problem and resubmit. If there are validation failures at the entry level (e.g., an entry is claimed that did not pay an IEEPA duty), the system will process the remainder of the submission and kick out only the ineligible entry(ies).
- In the course of processing a CAPE declaration, CBP will remove the IEEPA duty from each valid impacted entry and create a new version of its entry summary. Once the IEEPA duties have been removed, ACE will recalculate the duties owed without the IEEPA tariffs to ensure the proper amount was paid.
- There's no time frame for how long it will take for newly filed CAPE refund declarations to be accepted in the new system, but CBP advise that it should be "relatively quick." Do not refresh when submitting.

Refunds

- Standard entries will likely proceed quickly via automated processing tied to liquidation cycles, with refunds and interest issued electronically. However, more complex entries, for example, particularly those with antidumping or countervailing duty (AD/CVD) exposure, are likely to require manual review, potentially involving line-by-line analysis, extended timelines, and less predictable outcomes. CBP advised that for more complexed entries, they will remove the IEEPA duty and issue a refund on that amount and maintain the entry suspended for the typical processing of such entry.
- Refunds are still expected within 60-90 days following the acceptance of a CAPE declaration. This timeframe includes at least 45 days for CBP review and additional time for the Treasury to process the refund. This timeline should not be considered as a hard deadline as this is not a guarantee.
- The distribution of refunds will be consolidated by recipient and liquidation date as opposed to being issued by entry. Refunds can be tracked by entry via ACE Reporting for report REV-603 and REV-615 Trade Refund Report. Here are instructions for generating the report:
    - https://www.cbp.gov/sites/default/files/202510/ace_reports_trade_refund_report_qrc.pdf
- The refund will be issued to the IOR or the Notify Party listed on the original Entry Summary (Form 7501) and who has on file a Form 4811 authorizing the distribution of the funds to the Notify Party (this form must be submitted and approve by CBP; approval

timeline is approximately 1-2 weeks). If needed, you can file a post-summary correction (PSC) to change the Notify Party identified on the Form 7501 prior to submitting the CAPE declaration.

- Refunds can be tracked through the REV-603 and REV-615 reports in ACE, as well as through modified versions of other types of ACE reports.
- Interest will be paid on refunds, covering the time between the date the importer of record deposits estimated duties, fees, and interest to the date of liquidation or reliquidation of the applicable entry as per the requirements outlined at 19 U.S.C. 1505.

Customs declined to disseminate a recording of the webinar or its presentation. The Agency additionally noted that all information provided was "off the record" and asked that any members of the media dismiss themselves from the presentation. As such, we don't expect the additional information shared in response to questions asked during the webinar to be made specifically available elsewhere.

Should you have an interest in attending the webinar, the following are the next available dates:

- Registration link for webinar on April 21 at 1:00 p.m. ET: Register here
- Registration link for webinar on April 28 at 1:00 p.m. ET: Register here

Registration links for these webinars are provided below. **PLEASE ONLY REGISTER FOR (1) WEBINAR. THE SAME CONTENT WILL BE SHARED AT BOTH.** All registrants will receive the access link for the webinar on the day of the event, but entry into the webinar is on a first-come, first-served basis as seats are limited to the first 3000 attendees. After the live event, this and other previously recorded webinars will be available for replay at Trade Outreach Webinars | U.S. Customs and Border Protection (cbp.gov).

Please let us know if you require clarification on any of the points above.

CBP reiterated that subsequent phases of CAPE are still to come, but their timeline remains unknown. CBP has stated that subsequent phases of CAPE will focus on entries covered by an open protest; entries flagged for reconciliation; entries designated on a drawback claim; entries not filed in ACE or missing a liquidation status in ACE; entries subject to Antidumping/Countervailing Duties; and entries for which liquidation is final. We will share information on the next phases of CAPE as it becomes available.

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We hope you find this update useful. OFW will continue to monitor updates regarding the IEEPA duty refund process. Please contact us if you have any questions or seek additional information. Although we are unable to submit CAPE declarations on your behalf, we are available to troubleshoot any issues with you and/or walk through the submission through a screenshare as needed.

Please send CAPE/ACE questions to Denise Calle (dcalle@ofwlaw.com). Please send litigation questions to Jessica Rifkin (jrifkin@ofwlaw.com).