

## CBP OPENS REFUND PORTAL FOR IEEPA DUTIES

After weeks of waiting, U.S. Customs and Border Protection (“CBP”) launched the Consolidated Administration and Processing of Entries (“CAPE”) portal through the Automated Commercial Environment Secure Data Portal (“ACE”). CAPE will issue consolidated refunds of International Emergency Economic Powers Act (“IEEPA”) duties, including interest, to importers within 60 to 90 days after filing through the system.

### APPLICABILITY

CBP will issue refunds in phases. Phase 1 will apply to importers with unliquidated entries and/or entries within 80 days of liquidation. After review, these entries will be liquidated or reliquidated, and refunds will be issued.

CAPE will also process entries with a liquidation status of suspended, extended, or under review, as well as warehouse and warehouse withdrawal entries. These entries will retain their liquidation status until the underlying issues are resolved.

### WHO MAY FILE?

CAPE Declarations may be uploaded and submitted through the CAPE portal by either the Importer of Record (“IOR”) or the customs broker.

### WHAT WILL CAPE PORTAL DO?

The CAPE Portal conducts two sets of validations. First, it reviews the CAPE Declaration to ensure that the submitter is either the IOR or the customs broker who filed the entries on their behalf, that the declaration includes a list of entry numbers, and that all information is properly formatted.



The second set of validations examines each individual entry listed in the declaration to confirm that every entry number exists in ACE, that each includes at least one

applicable IEEPA Chapter 99 tariff code, and that no entry number is duplicated within the file or in any prior declaration.

### WHO WILL RECEIVE REFUND?

The IOR will receive the refund unless a different “notify” party was designated on the original entry using CBP Form 4811 or the ACE Portal. The refund will be issued electronically through the Automated Clearing House (ACH).

### CATEGORIES NOT INCLUDED IN PHASE 1

CBP has determined that the following categories will be addressed in later phases and are not included in Phase 1:

*Entries that have been flagged for reconciliation, as well as Entry Type 09 - Reconciliation Summary; entries on a drawback claim; entries covered by an open protest; entries not filed in ACE, and entries without a liquidation status in ACE; entries subject to Antidumping/Countervailing Duties (AD/CVD), for which the Department of Commerce (DOC) has issued liquidation instructions, that are pending liquidation in accordance with 19 U.S.C. § 1504(d); and entries for which liquidation is final.*

**Pedro I. Vidal-Cordero**

pvidal@vnblegal.com • 787.413.8883

**Cristina E. Moscoso-D’Abate**

cmoscoso@vnblegal.com • 787.625.0882

**Pedro J. Nieves-Miranda**

pnieves@vnblegal.com • 787.413.8881

**Sofía I. Vidal Batiz**

svidal@vnblegal.com • 787.413.8881

**Arline V. Bauzá-Figueroa**

abauza@vnblegal.com • 787.413.8884

**Joserrolando Emmanuelli**

jemmanuelli@vnblegal.com • 787.413.8880

[www.vnblegal.com](http://www.vnblegal.com)

**P.O. Box 366219 San Juan, Puerto Rico 00936-6219**

B7 Tabonuco Street, Suite 1108, Guaynabo, Puerto Rico 00968



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