



U.S. Customs and Border Protection launches refund process for IEEPA customs duties

04 | 2026

In its decision of 20 February 2026, the U.S. Supreme Court declared unlawful the customs tariffs imposed under the International Emergency Economic Powers Act (IEEPA) by President Donald Trump during his second term of office ([KMLZ Customs Newsletter 03 | 2026](#)). The competent customs authority, the U.S. Customs and Border Protection (CBP), is now preparing to process refund claims. Applications and refunds are to be processed via the US digital customs portal (Automated Commercial Environment – ACE). Access to the portal became available on 20 April 2026.

1 Background

It was for the U.S. Supreme Court to decide as to whether the IEEPA customs tariffs were, in principle, lawful. However, it did not address the modalities of the refund process. One of the judges acknowledged, in the decision, that the refund process could potentially be complicated (“refund process likely to be a mess”). This, however, did not affect his decision. Legal questions concerning the implementation of the refunds fall within the jurisdiction of the U.S. Court of International Trade (CIT). On 4 March 2026, the CIT issued an “order” setting out initial guidelines for the refunds. Here, the court specified two points:

- For importations of goods where duties have not yet been assessed (“unliquidated entries”), the assessment is to be made without taking IEEPA customs tariffs into account.
- For importations of goods where duties have been assessed but are still subject to challenge (“liquidation is not final”), the duties are to be reassessed.



Dr. Christian Salder
Lawyer, Certified Tax
Consultant

+49 (0) 89 217 50 12-85
christian.salder@kmlz.de

2 Filing and payment of refund claims

Taxable persons with importations of goods on which IEEPA customs duties have been assessed may clear these importations for customs in the ACE customs system as from 20 April 2026. To this end, the CBP is making the application “Consolidated Administration and Processing of Entries – CAPE” available on the ACE customs portal. Initially, importations of goods for which duties have not yet been assessed (“unliquidated entries”) will be processed. Subsequently, importations of goods for which duties have already been assessed within the last 80 days, but where this assessment is still subject to appeal or has already been appealed (“liquidation is not final”), will be processed.

Refund applications for the concerned importations of goods may be submitted by the companies themselves or by their appointed customs agents. Access to the ACE customs portal is required. In all cases, the application must be submitted by the applicant. There are currently no plans for an automated refund ex officio. The refund application is made by listing the importations of goods in which IEEPA customs duties were assessed, in CSV format. Only the entry number needs to be specified. The CAPE application identifies the tariff codes (HTSUS codes) specified in the imports, which correspond to the respective IEEPA tariff rate. The refund is made in a single payment to the relevant taxable person’s specified bank account.

Importations of goods, for which a protest has been filed within the last 80 days, can also be considered in the CAPE application. According to information from the customs authority CBP, the protest may be withdrawn. However, this is subject to the assessment of duties becoming final, should the refund not be paid in full.

Importations of goods for which the CBP has already made a final assessment of IEEPA customs duties (“liquidation is final”) cannot initially be cleared for customs via the CAPE application.

3 Securing refund claims

The U.S. Supreme Court’s decision was good news for taxable persons engaged in import activities in the U.S. The initial uncertainty regarding the possibility and the motivation of the CBP to actually refund the customs duties now appears to have been largely resolved. However, taxable persons should not be too quick to waive their right to appeal. The deadline for lodging a “protest” against a duty assessment is 180 days (19 U.S.C. § 1514.). In some cases, filing a protest in parallel with the refund claim may be advisable.

It presently remains unclear as to whether taxable persons can challenge the assessment of IEEPA customs tariffs duties even if they have not filed an appeal (“protest”) within the 180-day period. The U.S. Court of International Trade has not yet expressly ruled on this matter. In any event, obtaining a refund in such cases is likely to be more challenging than through the use of CAPE or the legal action of the “protest”. Businesses should therefore always observe the appeal deadline.