



Together makes progress

IEEPA REFUND PROCESS UPDATE

Trade disruption insights: IEEPA and beyond

Finding stability amid the uncertainty

In today's shifting global landscape, trade uncertainty can impact an organization's stability and competitive edge. Understanding the potential impacts to your business are now just part of the job.

US Customs and Border Protection (CBP) launches Phase 1 of the Consolidated Administration and Processing of Entries (CAPE) tool on April 20, 2026, as the process for submitting International Emergency Economic Powers Act (IEEPA) refund claims.



At Deloitte, we understand that uncertainty and volatility aren't just challenges

They present opportunities. They're what we're here for. When things change quickly, we lean on our multidisciplinary team and proprietary technology to help you decode the impact of trade developments—from day-after changes to years-later ripple effects. We can help you safeguard value, increase resilience, pivot with agility, and plan your next moves with clarity and confidence.

Let's talk about the IEEPA refunds and what comes next

On February 20, 2026, the Supreme Court held that IEEPA does *not* authorize the president to impose tariffs. The Court of International Trade has stated that the US government will be required to refund duties paid under IEEPA. CBP has led the development of the CAPE tool in the Automated Commercial Environment Secure Data Portal (ACE Portal) for IEEPA duty refund requests. The CAPE tool will be available in the ACE Portal starting April 20, 2026, allowing importer of record (IOR) for the entries listed or the customs broker that filed the entries on behalf of the IOR to file an IEEPA refund request.

On April 20, 2026, CBP will begin accepting IEEPA refund requests for entries that meet the following criteria:

- They are unliquidated or up to 80 days past their liquidation date.
- They possess a liquidation status of suspended, extended, or under review, as well as warehouse and warehouse withdrawal entries.

As each day brings additional clarity, organizations need to make sure they are prepared for additional updates.



How can your organization navigate the refund process and uncertainty ahead

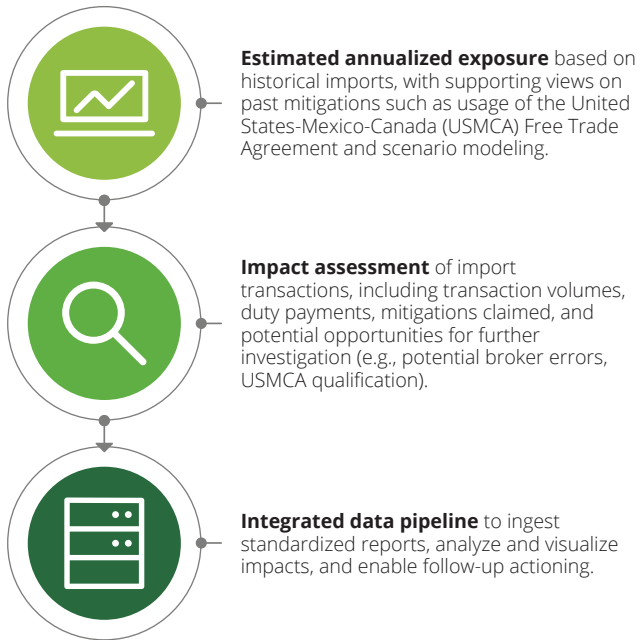
- **Get precise with your data to drive decisions.** Know the magnitude of your organization's risk exposure by developing scenario-based financial models leveraging import data to assess potential cash flow and earnings impacts.
- **Increase visibility on imports and duty paid.** Review import history and documentation for potentially refund-eligible entries and ensure you have signed up for [electronic refund enrollment in CBP's ACE Portal](#) as it will be the only way to receive your refund. Then work to identify which entries are eligible for the first phase of refunds through CAPE and prepare your submission.
- **Know what's next.** Stay up to date on legal and regulatory developments and be prepared for quick action. The situation changes daily, and the impacts to your organization can be immense. Make sure you have the right advisors in place to strategically make decisions to increase resilience in your supply chain.

What's possible when you collaborate with Deloitte

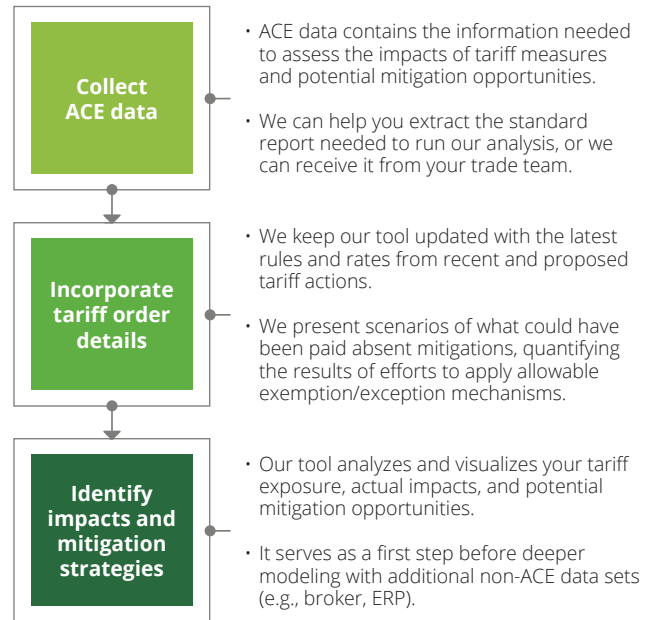
Deloitte is ready to help you in your journey. We do it through:

1. **Our technology:** Tariff Vision™ headlines our suite of tariff modeling services that can help you evaluate, quantify, and plan for potential recovery opportunities, including the identification of IEEPA entries that meet CBP's eligibility criteria for a refund request. Tariff Vision™ enables rapid analysis of import data from the ACE Portal, enriches analysis with supplementary logic compiled by Deloitte Trade Compliance specialists, visualizes tariff exposure, identifies potential customs opportunities, and models scenarios under evolving tariff rules.

What Tariff Vision™ offers:



How Tariff Vision™ works:



2. **Our multidisciplinary team:** We bring all of Deloitte to your tariff-response strategy—improving your resiliency to tariffs and other future impacts to your business. Our roster of experienced advisers includes those with deep knowledge in the following areas:

- Global trade compliance, operations, and strategy
- Trade-specific technology, analytics, and data management
- Tax compliance
- Transfer pricing
- Tax controversy
- Value chain alignment
- Supply chain and network operations

Don't wait for the next disruption

While future tariff actions are certainly top of mind right now, tariff strategy will continue to be vital long after the Supreme Court ruling. Let's talk about how we can help you chart your unique course through the new realities of global trade policy.

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