

Update: CBP Further Details IEEPA Tariff Refund Process Including First Round of Eligibility and Timing

Carrie L. Owens, Brooke M. Ringel, Maggie C. Crosswy

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In a declaration filed with the Court of International Trade (“CIT”) on March 31, 2026, U.S. Customs and Border Protection (“CBP”) provided additional clarity on both the status of the agency’s development of its IEEPA tariff refund functionality and how it plans to handle entries that have already reached final liquidation. CBP’s latest “status update” to the CIT follows, and responds to, the Court’s March 27 order directing the agency to reliquidate and refund IEEPA tariffs for even those entries beyond final liquidation (see our advisory on the March 27 order [here](#)).

CBP’s March 31 status update indicates the agency’s development of its refund functionality remains on pace for mid-April deployment. The status update also — for the first time — discusses CBP’s plans to provide refunds for entries that have reached final liquidation. Specifically, CBP will proceed with a phased development of its Consolidated Administration and Processing of Entries (CAPE) system, including: an initial phase (“Phase 1”) accepting refund claims for unliquidated entries or entries falling within the voluntary liquidation period (liquidation plus 90 days); and a subsequent phase covering liquidated entries beyond that period, including those that have reached final liquidation.

In outlining the need for a subsequent phase for refunding such entries, CBP states that it has been developing Phase 1 of CAPE without the inclusion of liquidated entries beyond the 90-day voluntary liquidation period in order to meet an expedited deployment commitment. CBP has committed to developing the capability to process claims for all other liquidated entries in a subsequent phase, but it has not provided a timeframe for doing so.

What Entries Will be Eligible for Refunds in Phase 1?

Refund claims will be accepted for (1) **unliquidated entries** and (2) **liquidated entries that have not exceeded the voluntary reliquidation period**.

Under CBP’s voluntary reliquidation authority, a liquidation can be reliquidated within 90 days from the date of the original liquidation. CBP reports that Phase 1 will accept unliquidated entries as well as entries that liquidated within the preceding **80** days “to ensure that processing is complete and the entries are reliquidated by the 90th day...”.

CBP has also further expanded the list of entry types that will now be eligible for refunds under Phase 1, that it had originally stated in its March 12th filing would not be part of Phase 1, including:

- **Entries for which the liquidation status is “Suspended,” “Extended,” or “Under Review.”** While these entries can be included in refund requests, duties will not be refunded until they liquidate “in the normal course.” This includes entries subject to antidumping and countervailing duties if no liquidations instructions have yet been sent by Commerce.
- **Warehouse and warehouse withdrawal entries.** Similarly, CBP will remove the IEEPA HTS codes, but will not refund the IEEPA duties until these entries liquidate in “the normal course after all withdrawals have been made and the warehouse entry is ready for liquidation...”.

Has CBP Provided Further Information on Timing for Processing Refunds?

Yes. CBP has stated in its latest status update that it will process refund requests within **45 days from the date of the acceptance of the request**, unless there is a “compliance concern” for which it will conduct further review of the request prior to approval.

Should Importers Still File Protests for Entries Approaching Final Liquidation?

As discussed in our [March 30 advisory](#), continuing to file protests on liquidated entries — to toll the final liquidation date — remains prudent until there is more certainty regarding the effect of the CIT’s order directing refunds for entries beyond final liquidation. Specifically, interested parties should be mindful of the May 4 deadline for the U.S. Government to appeal the CIT’s orders.

Notably, CBP has clarified that Phase 1 will **not** cover entries covered by an open protest. If importers have open protests for entries that are within the first 80 days after liquidation, they can either amend the protest to remove those entries (19 CFR 174.14) or withdraw the protest in its entirety. Instructions on how to do this via ACE are provided [here](#).

Beyond Finally Liquidated Entries, What Entry Types Will Not Be Eligible for Refunds in Phase 1?

The following entry types will **not** be eligible for refund under Phase 1, but will likely be eligible in future phases of CBP’s refund mechanism:

- Entries that have been flagged for reconciliation, as well as Entry Type 09 Reconciliation Summary;
- Entries designated on a drawback claim;
- Entries covered by an open protest (see above discussion on how to amend or withdraw a protest);
- Entries not filed in ACE or without a liquidation status in ACE; and
- Entries subject to AD/CVD, for which DOC has issued liquidation instructions, that are pending liquidation in accordance with 19 U.S.C. § 1504(d).

CBP’s latest update also explains that it will be developing in subsequent phases: tools and validations to ensure compliance; additional security; facilitation of revenue recovery where there are outstanding bills for that importer for non-IEEPA duties on those same entries covered by the

refund request; the capability to process entries flagged for reconciliation and entries designated on drawback claims, which pose an enhanced risk of over-refunding the duties; the capability to process complex interest calculations related to multiple collection dates on a single entry summary, among other mechanisms.