

UNITED STATES COURT OF INTERNATIONAL TRADE

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EURO-NOTIONS FLORIDA, INC.,	:	
	:	
Plaintiff,	:	
	:	Before: Richard K. Eaton, Judge
v.	:	
	:	Court No. 25-00595
U.S. CUSTOMS AND BORDER	:	
PROTECTION; RODNEY S. SCOTT, in	:	
his official capacity as Commissioner of	:	
U.S. Customs and Border Protection;	:	
and the UNITED STATES,	:	
	:	
Defendants.	:	
_____	:	

ORDER

On April 20, 2026, U.S. Customs and Border Protection (“Customs”) launched Phase 1 of its Consolidated Administration and Processing of Entries (“CAPE”) capability within its ACE system to refund International Emergency Economic Powers Act (“IEEPA”) duties with interest. Based on the Declaration of Brandon Lord, Executive Director, Trade Programs Directorate, Office of Trade, U.S. Customs and Border Protection, dated April 28, 2026 (ECF No. 26), approximately 21% of the total entries that were entered subject to IEEPA duties have been accepted for the removal of IEEPA duties through CAPE, and roughly 3% have been liquidated through CAPE and are in the refund stage of the process, which includes an issuance of the refund from the U.S. Department of the Treasury. Customs anticipates issuing the first refund on or about May 11, 2026.

At a closed conference held on April 28, 2026, the court and participants discussed users’ experiences with CAPE Phase 1. The concerns include problems accessing ACE, due to, for example, long wait-times to reset usernames and passwords, over-registration of training events, and confusion with respect to identifying the correct importer to make a CAPE declaration. The

discussion also involved questions regarding the interest rate that applies to refund amounts and the method Customs uses to calculate interest. In response to the concerns expressed during the conference, Customs will issue guidance, including by updating the Frequently Asked Questions section of its website.

The court and participants also discussed some importers' reports that IEEPA duties are still being collected on reconciliation entries, when, for example, the value of an entry is increased which results in an adjustment to the duties. Other topics addressed included issues surrounding treatment of categories of entries that are not eligible for CAPE Phase 1, such as reconciliation entries, certain suspended entries, and finally liquidated entries.

Upon consideration of Mr. Lord's Declaration, and the papers and proceedings had herein, it is hereby

ORDERED that Defendant shall file, by 12:00 p.m. EDT on Tuesday, May 12, 2026, a short report on the progress of CAPE Phase 1. A closed settlement conference will be held in person and via Webex at 2:00 p.m. the same day.

/s/ Richard K. Eaton
Judge

Dated: April 28, 2026
New York, New York