

IN THE UNITED STATES COURT OF INTERNATIONAL TRADE
BEFORE: THE HONORABLE RICHARD K. EATON, SENIOR JUDGE

FREESTYLE WORLD, INC., on behalf of itself and
all others similarly situated,

Plaintiff,

v.

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 OF AMERICA,

Defendants.

Court No. 26-01088

REPLY IN SUPPORT OF PLAINTIFF'S MOTION FOR CLASS CERTIFICATION
AND APPOINTMENT OF CLASS COUNSEL¹

¹ Plaintiff does not address herein the request to lift the stay in this case given the Court lifted the stay and designated it as the lead case. ECF No. 17.

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INTRODUCTION

Since the commencement of litigation over the legality of the IEEPA tariffs, the Government has assured the courts that “they will not oppose the Court’s authority to order reliquidation of entries of merchandise subject to the challenged IEEPA duties and that they will refund **any** IEEPA duties found to have been unlawfully collected, after a final and unappealable decision has been issued finding the duties to have been unlawfully collected and ordering defendants to refund the duties.” *Princess Awesome, LLC v. U.S. Customs & Border Protection*, Court No. 25-078, ECF No. 17 ¶ 2 (emphasis added); *accord V.O.S. Selections, Inc. v. U.S. Customs & Border Protection*, Court No. 25-066 (“*V.O.S. Selections*”), ECF No. 32 at 42 (“[E]ven if future entries are liquidated, defendants do not intend to oppose the Court’s authority to order reliquidation of entries of merchandise subject to the challenged tariffs if the tariffs are found in a final and unappealable decision to have been unlawfully collected. Such reliquidation would result in a refund of **all** duties determined to be unlawfully assessed, with interest.”) (emphasis added). The Court relied on such representations in denying motions for injunctive relief. *See AGS Company Automotive Solutions v. U.S. Customs & Border Protection*, Court No. 25-255 (“*AGS*”), ECF No. 29. While giving those broad assurances, Defendants have also said that for finally liquidated entries, refunds are limited to “entries for which plaintiffs were the importers of record.” *See, e.g., Princess Awesome, LLC*, ECF No. 17 ¶¶ 2–3 (“The proposed approach ensures that the **plaintiffs** may obtain judicial relief”) (emphasis added); *AGS*, ECF No. 34 at 2 (The Government defining “similarly situated plaintiffs” entitled to relief as “those who challenge IEEPA tariffs in a manner and on grounds that substantially overlap with the IEEPA tariffs presently before the Supreme Court”).

Relying now on this distinction between importers who *have* filed claims in this Court challenging the collection of duties under IEEPA and those who *have not*, Defendants oppose the

Court's order directing them to reliquidate finally liquidated entries on which non-plaintiff importers paid IEEPA duties. *See generally V.O.S. Selections, Inc. v. U.S. Customs & Border Protection*, No. 26-1895, ECF No. 19 (Fed. Cir. Aug. 10, 2026) (Gov't Appeal Br.).

Remarkably, Defendants also oppose the certification of a class that would allow the Court to accomplish these ends for non-plaintiff importers from whom CBP illegally collected the duties.

Class certification under C.I.T. Rule 23 will enable the Court to order reliquidation for all importers and avoid concerns over whether *Trump v. CASA* is applicable to this Court or to this matter. An order certifying the proposed Class will create a ready-made structure to address future issues not currently addressed through the CAPE system, including, for example, postal entries, customs brokers who acted as the importer of record for consignees, and entries under protest. Using C.I.T. Rule 23 will allow the Court to provide notice to affected importers who have not made claims for refunds, thereby increasing the usage of the CAPE system and preparing for whatever additional measures may be necessary to extend relief as comprehensively as possible. Further, the appointment of proposed Class Counsel will place an institutional actor officially before the Court with an obligation to represent the interests of all importers in the proposed Class to ensure the most complete relief.

Defendants suggest that the Court should not certify a class because a class action “represents an exceptional form of litigation.” Response in Opposition to Class Certification (“Opp.”), ECF No. 18 at 3 (quoting *Overby v. Anheuser-Busch, LLC*, 178 F.4th 175 (4th Cir. 2026)). “Exceptional” does not mean inappropriate. Courts “routinely grant class action status under Rule 23(b)(2) in cases ‘alleging systemic administrative failures of government entities.’” *Vazquez Perez v. Decker*, No. 18-cv-10683, 2020 WL 7028637, at *9 (S.D.N.Y. Nov. 30, 2020). *Anheuser-Busch* illustrates why a class action is the proper procedural device here: “[T]he class-

action mechanism serves the important function of vindicating the interests of the aggrieved. That is certainly true in cases where low-dollar injuries may otherwise disincentivize litigation. . . . And class actions collect such claims in a manner that promotes efficiency and economy of litigation and discourages a drip of repeated individual actions inundating defendants.” 178 F.4th at 181–82 (citation modified). Here, that “drip” is already a flood: as of July 15, there were more than 3,700 refund suits before this Court, with hundreds more filed since then (corresponding to the Government’s reticence to refund the payments of non-litigants).²

Plaintiff Freestyle World has consistently sought to represent the interests of the small importers most at risk of exclusion from the limited refund process established by CBP. Plaintiff now respectfully requests that the Court set aside the roadblocks thrown up by the Government, use C.I.T. Rule 23 to certify a class of importers wrongfully assessed tariff duties under IEEPA, and appoint the undersigned counsel, who possess experience in complex trade disputes, class action litigation, and successful administration of notice and claims programs, as Class Counsel.

ARGUMENT

I. The Government’s Objections to Class Certification Are Meritless.

A. There Is No Issue As to Timeliness.

“A motion for class certification should ‘be denied [as untimely] only when the late timing of the determination may cause prejudice or unduly complicate the case.’” *Acticon AG v. China N. E. Petroleum Holdings Ltd.*, 687 F. App’x 10, 12 (2d Cir. 2017) (quoting 7AA Fed.

² See Isabel Gottlieb, *Tariff Lawsuits Surge as Importers See Path to Blocked Refunds*, BLOOMBERG (Aug. 11, 2026, 11:43 AM), available at <https://news.bloombergtax.com/international-trade/tariff-lawsuits-surge-as-importers-with-blocked-refunds-see-path> (last visited Aug. 14, 2026) (attached as Exhibit 1).

Prac. & P. § 1785.3 (3d ed.)). Defendants, in their papers and before this Court, identify neither prejudice nor complications arising from certification. The purported unfairness Defendants identified but did not elucidate during the August 6 hearing in *V.O.S. Selections* (“August 6 Hearing”) was “risk allocation.” August 6 Hearing at 29:30, *V.O.S. Selections* (“Aug. 6 Hrg.”).³ But, as this Court noted, it cannot be that “the Government could ever have possibly thought that this case would only involve the plaintiffs that were before the Supreme Court” or that the Supreme Court’s decision would not be made generally applicable to all importers. Aug. 6 Hrg. at 29:32. Moreover, Defendants know that Plaintiff’s class certification motion “was not so unexpected as to prejudice” them. *Acticon*, 687 F. App’x at 13; accord *Huang v. Shanghai City Corp.*, No. 19-cv-7702 (LJL), 2022 WL 1468450, at *8 (S.D.N.Y. May 10, 2022) (“[W]hen a defendant has notice that the plaintiffs will likely seek certification and the filing of a motion for class certification is ‘not so unexpected as to prejudice the defendants,’ it is error to deny a motion for class certification on timeliness grounds.”).

Any alleged “delay” filing for class certification must be “evaluated in light of the circumstances of the case.” 7AA Wright & Miller, Fed. Prac. & P. § 1785.3 (3d ed.). Here, Plaintiff did not “passively bide[] its time and wait[] for months before asking for class certification.” Opp. at 6.

³ Defendants incorrectly asserted during the August 6 Hearing that it is “not [their] burden to say how” they would have “respon[ded] differently.” Aug. 6 Hrg. at 28:51. Defendants must show prejudice to defeat a class certification motion on grounds of untimeliness. See *Saravia v. 2799 Broadway Grocery LLC*, No. 12-cv-7310 (PAC), 2014 WL 2011720, at *2 (S.D.N.Y. May 16, 2014) (“Defendants have not demonstrated prejudice, and they certainly have had ample notice of the scope this lawsuit. . . . absent a showing of prejudice, the Court will not deny this motion for untimeliness.”); *Arnold v. Ariz. Dep’t of Pub. Safety*, 233 F.R.D. 537, 541 (D. Ariz. 2005) (“Courts applying Rule 23, as amended, do not deny class certification based on timeliness unless the delay has prejudiced a defendant. In addition, courts, including the Ninth Circuit, have held that so long as no prejudice results, it is permissible to proceed on the merits before class certification.”) (internal citations omitted).

- On February 19, 2026, Plaintiff filed its *class action complaint* the day prior to the Supreme Court’s merits decision, ECF No. 4, after which, per Administrative Order 25-02, it was automatically “stayed upon commencement.”
- On March 5, 2026, Plaintiff filed a motion to intervene in *Atmus Filtration, Inc. v. U.S. Customs and Border Protection*, Court No. 26-1259 (“*Atmus Filtration*”), explaining that Plaintiff and its counsel sought to “offer[] undersigned counsel’s *class action* and *mass action experience*” on behalf of importers who “have not filed their own individual lawsuits.” *Id.*, ECF No. 24 at 2 (emphasis added).
- The following day, the Court denied the motion. *Id.*, ECF No. 30. As the *Freestyle World* case remained stayed, Plaintiff observed ongoing proceedings in the designated test cases and engaged Dr. Shannon R. Wheatman (of Signal Interactive Media) to address initial concerns about the CBP notice plan, *See Diamand Decl.* ¶¶ 5–6, ECF No. 12-3.
- As the Government’s reluctance to make refunds widely available became clear on June 3, 2026, *V.O.S. Selections*, ECF No. 93, Plaintiff moved to lift the stay and for class certification on June 23, 2026, ECF No. 12.
- On July 17, 2026, the Court lifted the stay and designated this the lead test case. ECF No. 17.

Plaintiff’s continued and consistent efforts on behalf of the proposed Class do not evidence any sort of tactical delay and have not prejudiced Defendants.

Additionally, Defendants proclaim that because the merits of this case have been resolved in their entirety, class certification is inappropriate. *See Opp.* at 5. This is not so. The Supreme Court “sa[id] nothing . . . about whether, and if so how, the Government should go about

returning the billions of dollars that it has collected from importers.” *Learning Res., Inc. v. Trump*, 607 U.S. 229, 390 (2026) (Kavanaugh, J., dissenting). Now, it appears that Defendants may be putting at issue not only how, but to whom refunds should be paid. It is this Court that ordered CBP to issue refunds to all importers and it is this Court that has overseen the progressive development of the refund mechanisms thus far. This Court is still faced with merits questions (common to the proposed Class), including but not limited to: whether *all* affected importers will be entitled to refunds; how refunds will be accomplished outside of CAPE; whether the Court can order CBP to reliquidate finally liquidated entries through a class-wide order (rather than individual orders); and how and to what extent CBP must notify importers of the right to a refund and process by which to obtain it.

B. C.I.T. Rule 23(a)(2) Commonality Is Satisfied.

C.I.T. Rule 23(a)(2)’s commonality requirement is necessarily satisfied in a Rule 23(b)(2) action because “[a] claim that the opposing party ‘has acted or refused to act on grounds that apply generally to the class’ necessarily presents a common question of fact” and “a claim that injunctive or declaratory relief is appropriate for the class as a whole presents a common question of law.” 1 Newberg and Rubenstein on Class Actions § 3:27 (6th ed.) (quoting Rule 23(b)(2)); accord *Californians for Disability Rts., Inc. v. Cal. Dep’t of Transp.*, 249 F.R.D. 334, 349 (N.D. Cal. 2008) (“The Court’s analysis of the commonality requirement of Rule 23(a) necessarily touched on the propriety of certifying the class under Rule 23(b)(2).”). The key inquiry for commonality is “whether there is a common unlawful policy that has injured the class as a whole.” 7A Fed. Prac. & P. Civ. § 1763.1 (4th ed.). “If so, liability can be decided based on the common questions and the action will meet the standard.” *Id.* Here, it is undisputed that Defendants applied a common, unlawful policy imposing tariffs under IEEPA on importers of

merchandise into the U.S., injuring the proposed Class as a whole. That is all that is required to satisfy the Rule 23(a)(2) commonality requirement in a Rule 23(b)(2) action.⁴

Defendants’ arguments to the contrary are unavailing. The common questions are clearly central to each proposed Class Member’s claim.⁵ The most obvious common question is “whether the Challenged Tariff Orders are unlawful.” Class Action Complaint, ECF No. 4 (“Compl.”) ¶ 68(a). For purposes of commonality, “it does not matter that” this question “has already been adjudicated.” *Platero v. United States*, 180 Fed. Cl. 425, 432 (2026); *see also Huntsman v. Sw. Airlines Co.*, No. 19-CV-00083-PJH, 2021 WL 391300, at *4 (N.D. Cal. Feb. 3, 2021) (“That a resolved issue can still impact the predominance analysis implies that it also can be a common issue.”). Defendants cannot dispute that this is “central to the validity of each class member’s claim.” Opp. at 8. The Government’s positions have raised additional common, pivotal questions, including how to best effectuate the required reliquidation and whether only “plaintiffs,” or all duties payers, will get refunds.

It is for these reasons that Defendants’ reliance on *Wal-Mart Stores, Inc. v. Dukes*, 564 U.S. 338 (2011), is misplaced. The pivotal point in *Dukes* is that Rule 23(a)(2) requires a question with a common *answer*, not simply a common question. *Id.* at 350. The Supreme Court determined that *Dukes* did not present a common answer to the relevant inquiry, which was “the reason for a particular employment decision” as to each affected employee. *See id.* at 352 (citation omitted). The opposite applies here. The Supreme Court has provided a common answer to the question of liability. Now, this Court is tasked with implementing that holding and

⁴ Defendants do not challenge the numerosity, typicality, or adequacy requirements of Rule 23(a).

⁵ Defendants are wrong to imply that common questions must apply to every individual class member. Opp. at 7–8; *see* 1 Newberg and Rubenstein on Class Actions § 3:23 (6th ed.) (“The common question need not apply to all class members.”).

generating the common answer to the question of *how* the affected importers can obtain the relief that flows from the Supreme Court’s decision.

Moreover, Defendants’ attempt to undermine commonality as to the notice question is unpersuasive. They argue only that “[q]uestions of notice” are different for importers that lack access to ACE or electronic bank accounts versus those that do. Opp. at 8. Those differences pose no issue. “Individual class members need not be identically situated to warrant a finding of commonality.” *In re Upstream Addicks & Barker (Texas) Flood-Control Reservoirs*, 157 Fed. Cl. 189, 198 (2021) (quoting *Geneva Rock Prods., Inc. v. United States*, 100 Fed. Cl. 778, 788 (2011)) (citation modified). The kinds of “factual variance between plaintiffs” that Defendants assert are “inconsequential” and irrelevant. *Danziger v. United States*, 181 Fed. Cl. 93, 98 (2026).

C. This Case Is Properly Certified Under C.I.T. Rule 23(b)(2).

The focus of C.I.T. Rule 23(b)(2) is the Government’s conduct—whether it “acted or refused to act on grounds that apply generally to the class”—*not* the conduct or factual circumstances of individual class members. For this reason, “Rule 23(b)(2) . . . has been used extensively to challenge the enforcement and application of complex statutory schemes.” 7AA Fed. Prac. & P. Civ. § 1775 (3d ed.); accord *Shakhnes ex rel. Shakhnes v. Eggleston*, 740 F. Supp. 2d 602, 628 (S.D.N.Y. 2010) (collecting cases), *aff’d in part, vacated in part on other grounds sub nom. Shakhnes v. Berlin*, 689 F.3d 244 (2d Cir. 2012); *Goodlaxson v. Mayor & City Council of Balt.*, 776 F. Supp. 3d 311, 332 (D. Md. 2025); *D.V.D. v. U.S. Dep’t of Homeland Sec.*, 778 F. Supp. 3d 355, 386 (D. Mass. 2025). Here, the Government imposed tariffs and unlawfully collected duties from the proposed Class as a whole, placing this case squarely within C.I.T. Rule 23(b)(2).

Defendants’ assertions that the C.I.T. Rule 23(b)(2) standard is not met are based on two faulty premises: (1) that Plaintiff’s requested relief is not “final”; and (2) that the monetary relief that will flow from the proposed injunction is not “incidental.” Both are incorrect.

First, there can be no dispute that “final injunctive relief . . . is appropriate respecting the class as a whole.” C.I.T. Rule 23(b)(2). The usefulness of a single and indivisible injunction here has already been demonstrated by the Court’s March 5 Amended Order. Certifying the proposed Class extends the benefits of that order and will obligate Defendants to provide tariff refunds for all proposed Class Members. *See* Motion for Class Certification, ECF No. 12 (“Mot.”) at 18–19. Defendants’ argument that Plaintiff “wants a single injunction for reliquidation of entries,” which they say is “merely a starting point to the actual relief sought,” is in error. *Opp.* at 9. Plaintiff seeks an injunction requiring the Government “to refund to Plaintiff and Class Members the IEEPA duties collected” under the Challenged Tariff Orders, Compl. ¶ 111(e), including by “reliquidat[ing] entries, disgorge[ing] unlawfully collected funds, establish[ing] a comprehensive notice program, and creat[ing] mechanisms for small importers . . . to seek refunds,” *Mot.* at 19. In response, Defendants claim this would not “provide any relief to any class member.” *Opp.* at 9 (emphasis removed). Yet, the Government has acknowledged that the relief provided to a class of importers would be precisely the same and precisely as effective as the injunctive relief this Court has already provided to the individual importers before it.

Jamie S. v. Milwaukee Public Schools, 668 F.3d 481 (7th Cir. 2012), on which Defendants rely, does not say otherwise. The *Jamie S.* Court found that Rule 23(b)(2) was not satisfied where the relief sought would initiate a process to make “determinations of liability and remedy.” *Id.* at 499. Here, the Supreme Court made the determination of liability and the remedy is not highly individualized: it is the refund of unlawfully collected funds. Unlike in *Jamie S.*, an

order for class-wide refunds would not require Defendants to manage “thousands of individual determinations of class membership, liability, and appropriate remedies.” *Id.* Liability has been determined, the scope of the class is known, and “[i]t is undisputed that the remedy for this unlawful collection is for the United States Government to refund the unlawfully collected duties.” *V.O.S. Selections*, ECF No. 89. Moreover, it is undisputed that CBP routinely processes millions of individual transactions to determine importer liabilities and refund overpayments. CBP’s statistics indicate that in fiscal year 2025, it processed 50.8 million entries and in fiscal year 2026 (through July 27), it processed 83.1 million entries.⁶ In this context, even if CBP needs to make thousands of determinations, it has the ability to do so.

Dukes, 564 U.S. 338, is similarly inapt: it, too, found that Rule 23(b)(2) was not satisfied because the plaintiffs brought employment discrimination claims under Title VII, which “includes a detailed remedial scheme” that entitles the defendant to “individualized determinations of each employee’s eligibility for backpay.” *Id.* at 366. Because the nature of the claims at issue in *Dukes* require “each individual class member” be granted a “*different* injunction” against the defendant and “would be entitled to an individualized award of monetary damages,” litigating on a class-wide basis would deprive the defendant of litigating “its statutory defenses to individual claims.” *Id.* at 360–61 (emphasis in original). Here, not only is there no issue as to awarding monetary damages, but Defendants have averred that they “don’t intend to fight” cases “brought for plaintiffs who are actually owed refunds.” Aug. 6 Hrg. at 47:09. Thus, the concerns motivating *Dukes* are not present.

⁶ *Trade Statistics*, U.S. CUSTOMS AND BORDER PROTECTION, available at <https://www.cbp.gov/newsroom/stats/trade> (last visited Aug. 14, 2026) (attached as Exhibit 2).

One notable and highly relevant recent example of a similar usage of a (b)(2) class is *Scholl v. Mnuchin*, in which the district court certified a Rule 23(b)(2) class (and appointed Lief Cabraser class counsel) seeking an injunction forcing the Government to distribute CARES Act relief to individuals it had improperly deemed ineligible for benefits. 489 F. Supp. 3d 1008 (N.D. Cal. 2020). Although complex issues initially arose over notice and administration, the court had little trouble acknowledging the suitability of the class action mechanism. *Id.* at 1046 (“The court agrees with plaintiffs that defendants’ policy is generally applicable to the class as a whole,” satisfying Rule 23(b)(2)). Defendants’ attempt to distinguish *Scholl* misses the mark. While *Scholl* involved uniform payment amounts, Rule 23(b)(2) “does not require that ‘the relief to each member of the class be identical, only that it be beneficial,’” such that “different class members can benefit differently from an injunction.” *Barrows v. Becerra*, 24 F.4th 116, 132 (2d Cir. 2022). And the Government program at issue here—illegally assessing tariffs on importers—is no less broad than the IRS’s policy of withholding CARES Act relief from incarcerated individuals, and it is equally susceptible to universal injunctive relief.

The Government’s attempt to distinguish *Johnson v. Meriter Health Services Employee Retirement Plan*, 702 F.3d 364 (7th Cir. 2012), is equally unconvincing. *Johnson* involved a Rule 23(b)(2) injunction that ultimately required the refund of pension benefit funds to the class according to the benefits formula. The Government notes that *Johnson* involved a “single, definitive formula to compute each entitlement,” *Opp.* at 18, but that is no different from the tariff refunds at issue here. The Government identifies a number of procedural steps involved in providing refunds, but—as evidenced by the CAPE program itself—there is little dispute that this mechanical exercise can be performed at scale.

At bottom, the monetary relief that will flow from the injunction is incidental because Plaintiff is not asking the Court to calculate or award monetary damages. Rather, Plaintiff is asking the Court to establish every importer's entitlement to a refund, and then to require CBP to calculate and provide those refunds, through liquidation, reliquidation, or some other appropriate mechanism. CAPE's notable success to date demonstrates that CBP, based on their own records, has been independently able to calculate refunds to each importer. That is the essence of incidental monetary relief. *See* 2 Newberg and Rubenstein on Class Actions § 4:37 (6th ed.) (Incidental monetary relief exists where "damages would flow to the class as a whole by virtue of its securing the sought after injunctive relief and hence need not be calculated on an individualized basis").

II. Class Certification Delivers the Court's Goal of Facilitating Refunds to All Impacted Importers.

The Court has consistently expressed its objective in this litigation: "all unlawfully collected IEEPA duties should be refunded to the importers that had made deposits." V.O.S. *Selections*, ECF No. 89; *see also, e.g., id.*, ECF No. 82 ("All importers of record whose entries were subject to IEEPA duties are entitled to the benefit of the *Learning Resources* decision."); *Euro-Notions Florida, Inc. v. U.S. Customs and Border Protection* ("*Euro-Notions*"), Court No. 25-00595, ECF No. 31; *Atmus Filtration*, ECF Nos. 29, 34; June 9 Hearing at 4:04–5:25, V.O.S. *Selections* ("June 9 Hrg."). The Government posits that to ease some of the burdens their approach will place on importers, the Court could develop "creative solutions," such as waiving court-filing fees or crafting template complaints. Aug. 6 Hrg. at 35:32–35:54, 50:32. But C.I.T. Rule 23 is the solution already created to "vindicat[e] the interests of the aggrieved. . . . promote[] 'efficiency and economy of litigation,' and discourage[] a drip of repeated individual actions inundating defendants." *Anheuser-Busch, LLC*, 178 F.4th at 181–82 (internal citations

omitted). Certification of a Rule 23(b)(2) class action is the best means of serving the Court’s goal.⁷

A. Class Certification Removes Any Putative Barriers to Universal Relief for Liquidated Tariff Entries.

As the Court and the Government both acknowledged at the August 6 Hearing, a Rule 23(b)(2) injunctive relief class would resolve any issues as to (1) the application of *Trump v. CASA, Inc.*, 606 U.S. 831 (2025),⁸ and (2) whether there is any legal prohibition against CBP’s reliquidation of finally liquidated entries for all importers who paid IEEPA duties. *See* Aug. 6 Hrg. at 50:30 (The Government is “not disputing” the Court’s point that “a class action would provide the necessary order” to satisfy the Government’s reading of *Shinyei Corp. of Am. v. United States*, 355 F.3d 1297 (Fed. Cir. 2004)). Because the Rule 23(b)(2) class proposed by Plaintiff would, by its very nature, transform all IEEPA importers who are not presently plaintiffs seeking refunds in this Court into represented parties, the Court could extend its order requiring reliquidation (and future relief) without running into the concerns raised by the Government—and without having to wait for a decision in the *V.O.S. Selections* appeal. *See* *CASA*, 606 U.S. at 850 (describing universal injunctions as a “class-action workaround”); *id.* at

⁷ Class certification is the alternative to filing thousands of individual cases and waiving hundreds of thousands of dollars in filing fees. If the Federal Circuit concludes, as Defendants seek, that *CASA* prohibits the universal injunction and this Court denies class certification, the *only* mechanism to obtain refunds on finally liquidated entries will be filing individual lawsuits. *Worse still*, there will undoubtedly be many importers who simply do not file an individual suit, and the Court will thereby have licensed an outcome inimical to its core objectives.

⁸ Indeed, in the successor litigation to *Trump v. CASA*, the Supreme Court recently affirmed the district court’s order preliminarily enjoining Executive Order No. 14260 and provisionally certifying a nationwide class of children who would be denied citizenship under it. *See Barbara v. Trump*, 790 F. Supp. 3d 80 (D.N.H.), *cert. granted before judgment*, 146 S. Ct. 879 (2025), and *aff’d*, 146 S. Ct. 2438 (2026).

919 (Sotomayor, J., dissenting) (“The majority leaves untouched one important tool to provide broad relief to individuals subject to lawless Government conduct: Rule 23(b)(2) class actions for injunctive relief.”).

B. Class Certification Creates a Ready-Made Mechanism to Address Future Issues Facing Small Importers and Other Edge Cases.

Plaintiff’s proposed Class is deliberately not limited to non-plaintiff importers with liquidated entries. Though that may represent the largest and most pressing category of importers presently unable to obtain refunds through CAPE, it is not the only category, and it will not be the last. As this Court stated at the August 6 Hearing:

[T]he progress on the refund process through CAPE will one day come to an end. Some importers have not and will not take advantage of the system. It is believed that these are small importers who, because of the cost or the effort involved in filing a CAPE declaration, will never take advantage of CAPE. In addition, CAPE itself does not accept certain kinds of entries, including finally liquidated entries for processing. Should further action not be taken, we are left with the prospect of the Treasury retaining billions of dollars of unlawfully collected duties and tens of thousands of importers being denied refunds they are owed.

Aug. 6 Hrg. at 1:38; *accord V.O.S. Selections*, ECF No. 98-1 (June 4, 2026 Thomas Declaration)

¶ 13 (acknowledging the need for “an alternative approach” to process refunds for some categories of entries); Mot. at 3–4 (identifying underrepresentation in CAPE of small importers and barriers faced).

Since Freestyle World commenced this action, its efforts have focused on precisely these small importers excluded from the CAPE system or unable to “take advantage” of it. *See* Compl. ¶¶ 5–9 & 54–64 (discussing barriers faced by small importers and proposing small importer class). Plaintiff’s broadly inclusive proposed Class appropriately allows the Court to appoint class counsel formally empowered to represent the interests of all importers in the proposed Class when subsequent issues arise, whether they be postal entries, consolidated informal

entries,⁹ entries with open or suspended protests, entries subject to reconciling entries or drawback claims, other as-yet-unforeseen complications, or merely a lack of uptake for whatever reason—particularly among small importers—that the Court has discussed. Certification of a class will also help address the statute of limitations on claims under 28 U.S.C. § 1581(i), which may expire as early as February 2027, both by providing notice and ensuring that all proposed Class Members receive the benefit of tolling.¹⁰ Appointment of a class representative and class counsel will create a formal mechanism to address these issues facing all importers, and particularly small businesses, and ensure that refunds are as widely accessible as possible.

C. Court-Supervised Class Notice Is Critical to Procedural Fairness.

The purpose of class action notice is to apprise class members of their rights and options to obtain relief, and to do so through plain, easy-to-understand language. See Declaration of Shannon R. Wheatman, Ph.D. (“Wheatman Decl.”) ¶¶ 13, 19. If class members cannot receive or understand a notice, they cannot exercise or make informed decisions regarding their rights. Class notice is an indispensable tool available to the Court to avoid “the prospect of the Treasury retaining billions of dollars of unlawfully collected duties,” Aug. 6 Hrg. at 1:38, and to maximize the number of importers able to obtain the relief ordered by this Court.

The anticipated quantum of unrecovered funds is staggering. The Government estimated that 10% of IEEPA duties paid and 5% of entries will not be eligible through CAPE, even after

⁹ Executive Assistant Commissioner Susan Thomas mentioned consolidated informal entries during the June 9 Hearing as an example of an entry not filed in ACE. June 9 Hrg. at 29:57. Under 19 C.F.R. § 128.24(a), an express consignment operator or carrier may consolidate multiple shipments valued at \$2,500 or less on one entry.

¹⁰ The statute of limitations for the claims of any proposed Class Members would be tolled upon certification under *American Pipe*. See *Zaragoza v. Union Pac. R.R. Co.*, 112 F.4th 313, 319 (5th Cir. 2024), cert. denied, 145 S. Ct. 1428 (2025) (“Thus, when a district court certifies a class, that certified class becomes the pertinent class definition” in the context of *American Pipe* tolling) (citing *Am. Pipe & Constr. Co. v. Utah*, 414 U.S. 538 (1974)).

Phase 3 is implemented. June 9 Hrg. at 29:30. Those potentially unrecoverable duties represent \$16.6 billion in duties the United States unlawfully collected from importers. That does not account for the duties the U.S. collected from importers that will not take advantage of CAPE even if their entries are eligible.

Defendants have not presented a plan to refund the \$16.6 billion that will not be processed through CAPE, nor have they committed to doing so, and they have not contemplated a notice plan to importers with CAPE-eligible claims who have not yet filed. Indeed, the CBP public webpage states expressly that it will *not* email CAPE updates and directs importers to affirmatively seek out information on CAPE's progression.¹¹

Given that CBP possesses data identifying many of the affected importers,¹² the resistance to active notice to potential claimants not only betrays its position but risks due process challenges. Defendants' expressed approach to notice is an amalgam of the "significant publicity surrounding these cases" and the establishment of a "public webpage" containing "numerous Frequently Asked Questions (FAQs), public messages, trainings and guidance manuals and documents." Opp. at 19. Neither is designed to reach a small-business importer.

¹¹ *International Emergency Economic Powers Act (IEEPA) Duty Refunds*, U.S. CUSTOMS AND BORDER PROTECTION, available at <https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds> (last visited Aug. 14, 2026) (attached as Exhibit 3) ("Will CBP email CAPE refund status updates, reports, or related documents? No. CBP will not email CAPE updates. You should use ACE Reports to keep track of your refund or request this information from your customs broker if your broker filed your CAPE Declaration on your behalf."). This instruction assumes access to ACE and the requisite knowledge of how to run ACE reports or that the importer used a broker to make entries. These assumptions are likely untrue for some portion of the expected 10% of the claims.

¹² Individuals and businesses seeking to become importers of record are required to complete CBP Form 5106. This is the Importer Identity Form, which CBP uses to collect and maintain importer identification information, assigning a unique identifying number to each. *See CBP Form 5106 – Create/Update Importer Identity Form*, U.S. CUSTOMS AND BORDER PROTECTION, available at <https://www.cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form> (last visited Aug. 14, 2026) (attached as Exhibit 4).

Wheatman Decl. ¶ 24. This is incomplete, certainly not “extensive,” Opp. at 19, and fails the appropriate standards for a comprehensive notice program.

First, “significant publicity surrounding these cases,” *id.* at 19, only underscores the importance of class notice. As the Court acknowledged, public discourse (and ongoing political commentary and outreach by third parties seeking to purchase claims from the refund process) has engendered a perception that “the Government is seeking to pick and choose which importers it favors and which duties it wishes to refund and which duties it wishes not to refund.” June 9 Hrg. at 13:07. The Parties before the Court may have a different perspective, but the importers not before this Court, nor the public at large, have the benefit of an informed outlook. “Media coverage and public attention are not a substitute for notice” because “[c]overage is not directed to any identified person, reaches audiences that overlap only incidentally with the affected population, and does not tell readers what they must do specifically” to obtain a refund. Wheatman Decl. ¶ 23.

Second, the public webpage is substantively and structurally inadequate. Much of the information on the webpage reports it was last “[u]pdated 4/10/2026.”¹³ Beyond this, to obtain critical information requires navigating through various layers of web-links. State-of-the-art notice requires current, refreshed, clear, and accessible information. Wheatman Decl. ¶¶ 19, 40. Additionally, by contrast to other Government websites such as the IRS’s business tax portal¹⁴

¹³ See *supra* note 11.

¹⁴ *Tax information for businesses*, INTERNAL REVENUE SERVICE, available at <https://www.irs.gov/businesses> (last visited Aug. 14, 2026) (attached as Exhibit 5) (offering English, Spanish, Simplified Chinese, Traditional Chinese, Korean, Russian, Vietnamese, and Haitian Creole).

and the SSA’s benefits application portal,¹⁵ CBP’s notice is in English only. It is also not written in plain or particularly clear language. For example, when describing who can file a CAPE claim, the FAQ page states simply: “Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration.” Not every importer will know the meaning of “IOR” (importer of record) or that the delivery service that dropped the package on their front door may have acted as the broker to clear the shipment and pay the IEEPA duties. Wheatman Decl. ¶ 26. Plain language is not limited to terminology—“embedded in the term is sentence length, subject/verb order, unambiguous modifiers, and even the active voice.”¹⁶ And without plain language, “notice is moot.”¹⁷

Further, the information CBP has published is only available to importers who know to actively seek it out—the Government has not implemented any affirmative outreach to importers (despite its extensive records of importers who have paid IEEPA tariffs). As Dr. Wheatman explains, “[t]he webpage is a ‘pull’ channel: it informs only a reader who already knows the refund process exists and goes looking for it,” whereas “[n]otice programs are built on ‘push’ communications precisely because the people most at risk of losing a right are the people least likely to go looking for it.” Wheatman Decl. ¶ 24.

Certification of a class action provides the means to authorize comprehensive notice. Class counsel bear the responsibility to “work diligently to maximize class recovery,” *Third*

¹⁵ *Social Security Information in Other Languages*, SOCIAL SECURITY ADMINISTRATION, <https://www.ssa.gov/multilanguage/> (last visited Aug. 14, 2026) (attached as Exhibit 6) (offering 17 languages in addition to English and Spanish).

¹⁶ Shannon R. Wheatman & Terri R. LeClercq, *Majority of Class Action Publication Notices Fail to Satisfy Rule 23 Requirements*, 30 Rev. Litig. 53, 69 (2010), available at https://papers.ssrn.com/sol3/papers.cfm?abstract_id=1766035.

¹⁷ *Id.*

Circuit Task Force Report on Selection of Class Counsel, 208 F.R.D. 340, 348 (2002), including through developing and implementing a comprehensive notice program. Proposed Class Counsel initiated this process by working with Dr. Shannon Wheatman, a premier notice expert, to design and implement a notice program tailored to reach all importers. Wheatman Decl. ¶ 20.

Court-supervised notice is especially critical to counter the oversaturated media environment with “an authoritative, balanced source of information that enables class members to make informed decisions free from the pressure of interested third parties.” *Id.* ¶ 18. Unlike media coverage, class action notice is supervised and approved by the Court, which ensures that all communications to class members are accurate, balanced, and not misleading. *See id.* ¶ 15. It gives the Court the authority and oversight to ensure “all the importers, whether large or small” know that they are entitled to refunds and how to obtain those refunds. June 9 Hrg. at 18:08. Defendants note that “small businesses account for the overwhelming majority of importers.” Opp. at 19. It is therefore imperative to provide easy to understand materials outlining the rights and options to obtain a refund, and to ensure that the language selection is targeted against the characteristics of the proposed Class. *See* Wheatman Decl. ¶¶ 19, 20, 25.

D. Class Certification Ensures Court Supervision of the Refund Process.

Since the Supreme Court invalidated the Government’s imposition of tariffs under IEEPA, the Government suggested that it has sole discretion to fashion and execute a remedy. *See, e.g.*, Gov’t Appeal Br. at 5 (“The CIT . . . attempt[s] to superintend the Government’s entire process of refunding the IEEPA tariffs.”). In doing so, the Government appears to challenge the Court’s authority to craft the best remedy available to ensure the fair and efficient return of illegally collected duties to the individuals and small businesses wrongly required to pay them.

For example, Defendants attempt to place their own conditions on obtaining refunds. Defendants argue that an order to refund or reliquidate all entries would only “start the process”

of importers obtaining relief because “[w]hether an importer is entitled to a refund depends on . . . whether the entry meets CAPE’s eligibility rules.” Opp. at 10.¹⁸ CAPE’s limitations—such as requiring a claimant has access to its ACE account or used the broker that filed the entry to make the claim; requiring payment via ACH to an American bank; and so far not addressing entries outside of ACE (including postal entries, Thomas Decl. ¶ 13)—have no bearing on whether an importer is legally entitled to a refund. It is this Court, not Defendants, that has the authority to determine whether an importer is legally entitled to a refund, and the Court’s orders in this case need not condition entitlement to a refund on “meet[ing] CAPE’s eligibility rules.” Opp. at 10. In fact, conditioning refunds on CAPE eligibility directly contravenes the Court’s order for “refunds for all importers who have paid IEEPA duties on entries, including those whose liquidations have become final, whether the importer has brought suit or not.” *Euro-Notions*, ECF No. 31 (describing *V.O.S. Selections*, ECF No. 82).

C.I.T. Rule 23 affords the Court “broad discretionary powers to assist in its supervision of the representative litigation.” 1 Newberg and Rubenstein on Class Actions § 1:10 (6th ed.). Certification of a class and appointment of class counsel can assist the Court in maintaining oversight of all refund mechanisms.

III. Appointment of Class Counsel Is a Necessary Component of Certification.

C.I.T. Rule 23(c)(1)(B) provides that “[a]n order that certifies a class action . . . must appoint class counsel under Rule 23(g).” *See also* 1 Newberg and Rubenstein on Class Actions § 3:84 (6th ed.) (When Rule 23(g) is “read in conjunction with 23(c)(1)(B), it is clear that a court

¹⁸ Defendants also state that entitlement to a refund “depends on whether IEEPA duties were actually assessed and paid,” Opp. at 10, but the proposed Class is defined only to include such importers, so this is irrelevant to finality. Similarly, the “amount of the duty” has no impact on whether an importer is *entitled* to a refund, but rather the amount of the refund.

must appoint class counsel at the same time it certifies the class.”). Indeed, it is one of Rule 23’s key protections. As the leading class action treatise notes, Rule 23 “protects [] class members by requiring court appointment and supervision of class counsel to ensure that they fairly and adequately represent class interests.” 1 Newberg and Rubenstein on Class Actions § 1:10 (6th ed.); *see also* C.I.T. Rule 23(g)(4) (“Class counsel must fairly and adequately represent the interests of the class.”). Similarly, the Advisory Committee Notes to Rule 23 make clear that Rule 23(g) reflects “the reality that the selection and activity of class counsel are often critically important to the successful handling of a class action.” Fed. R. Civ. P. 23 advisory committee’s note to 2003 amendments. It is axiomatic that class counsel be appointed upon certification.

As detailed in Plaintiff’s motion for class certification, proposed Class Counsel are well-suited to do exactly that: Barnes Richardson possesses the experience and expertise in the substance and process of the relevant law and Lieff Cabraser has a proven track record demonstrating its proficiency and success in litigating, resolving, and administering class actions. *See* Mot. at 22–26. Proposed Class Counsel easily satisfy Rule 23(g).

CONCLUSION

For the foregoing reasons, Plaintiff respectfully requests that the Court grant class certification, designate Freestyle World as Class Representative, and appoint Barnes Richardson and Lieff Cabraser as Class Counsel.

Dated: August 14, 2026

Respectfully submitted,

By: /s/ Lawrence M. Friedman

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CERTIFICATE OF COMPLIANCE

I, Lawrence M. Friedman, hereby certify that this brief complies with the 7,000 word limitation of the United States Court of International Trade, set forth in Standard Chambers Procedures § 2(B)(1). This brief contains 6,838 words. In making this certification, I have relied upon the word count function of the Microsoft Word processing system used to prepare this brief.

/s/ Lawrence M. Friedman

Lawrence M. Friedman

EXHIBIT 1

Trump Extends Narrowed Waiver of US Jones Act Shipping Mandates

B news.bloombergtax.com/international-trade/tariff-lawsuits-surge-as-importers-see-path-to-blocked-refunds

Isabel Gottlieb

August 11, 2026



Hundreds of US importers frozen out of securing certain tariff refunds have gone to court in the past few weeks to get their money back.

Importers have filed more than 200 refund lawsuits at the US Court of International Trade since July 20, according to a Bloomberg Law analysis, compared to roughly 35 per week or fewer through most of June.

Companies can get money back for most of their imports, known as entries, by going through US Customs and Border Protection's dedicated system. But the government says it can't issue refunds for entries finalized by the agency more than 80 days ago without a lawsuit. That group accounts for roughly [7% of dollars paid](#) under the struck-down duties.

Two developments are in play: First, the trade court in July began [issuing the court orders](#) the government says importers in this third phase of the tariff refund effort will need. Second, Customs is working on opening its refund request system to the group of entries in question, though the agency missed a targeted late-July launch.

"As it became apparent that there was an advantage to being a litigant if you had finally liquidated entries," people started filing, said Greg Husisian, a partner at Foley & Lardner and chair of the firm's international trade and national security practice.

However, litigation could end up being unnecessary for affected importers. That depends on the outcome of a [separate legal fight](#) playing out at the US Court of Appeals for the Federal Circuit over the trade court's power — and it could be months before the litigation is resolved.

“Even if you assume the US government will lose, it could take a year” to get a resolution on the question, Husisian said. Some companies would rather have their money sooner, which helps explain the current “mini-surge” in refund cases, he said.

Phased Refunds

The government has said the group of importers told they must sue represents roughly \$10 billion to \$11 billion in duties paid out of roughly \$166 billion in total. It hasn't disclosed the total number of affected importers.

Customs says those entries fall past the point in the agency's normal administrative timeline when they can still be reopened and changed without a court order.

Importers have been suing for International Emergency Economic Powers Act tariff refunds since a surge last winter. There were many cases leading up to and following February's Supreme Court decision overturning Trump's emergency powers tariffs, when “everyone didn't know what was going on,” Husisian said.

Those suits tailed off once the government announced how importers could request refunds in the first phases of its Consolidated Administration and Processing of Entries tool, or CAPE. Customs launched the tool on April 20, and has been issuing refunds for many entries — but not all.

In response to the government's argument that importers with post-final entries will need to sue, the trade court judge overseeing tariff refunds started issuing court orders to plaintiffs in July. Now the lawsuits are ticking back up.

“The timing fits” for a surge in lawsuits, said James Kim, a partner at ArentFox Schiff. “The court is now, in a sense, playing ball with the government.”

Importers and trade attorneys are meanwhile watching for the government to clarify some key details when it opens CAPE to these final-liquidation entries, said Lian Yang, a partner at Alston & Bird. She pointed to one key question: What happens to importers who adopted a “belt and suspenders” approach and both sued and filed a protest through Customs?

Who's Not Suing?

The government estimates that around 330,000 importers paid the IEEPA duties President Donald Trump imposed in multiple waves last year. Only a very small portion have filed suits: The trade court said July 15 that it had about [3,700 refund suits](#), with a few hundred filed since.

That number is small compared to the total in part because many importers don't have entries in the contested, post-finalization group, so they don't need to sue.

It's also because both large importers and their smaller counterparts face other pressures, attorneys said.

Some big companies that have entries tied up in phase three are still waiting to see if the outcome of the appeals court litigation means they can get access to CAPE without filing suits.

"I think there are a number of players out there that haven't come forward yet," said Rick Van Arnam, a partner at Barnes, Richardson & Colburn.

For a multibillion-dollar company with some outstanding phase-three refunds, the cost-benefit analysis may reward waiting and keeping a low profile for now, Van Arnam said.

Other large companies with the means to bring suit could be holding off for reputational reasons: They don't want to appear to be in protracted litigation against the US government.

"Once there's comfort that there's not really litigation behind this," and it becomes more of an administrative process, "then I think you'll see that group willing to dip their toe," Van Arnam said.

Meanwhile, smaller importers may have had Customs brokers handle their earlier refunds, which were merely an administrative exercise, and not realize they need a lawyer to file a suit for this third phase — or be able to hire one.

For the smallest importers, the cost of legal fees to file the suit may be untenable, or even [outweigh the refund](#) they hope to get back. Those importers may never see their refunds at all.

— With assistance from Andrew Ramonas

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EXHIBIT 2

U.S. Customs and Border Protection

 [cbp.gov/newsroom/stats/trade](https://www.cbp.gov/newsroom/stats/trade)



U.S. Customs and Border Protection

CBP has the critical responsibility to enforce U.S. trade laws prior to merchandise arriving at U.S. ports of entry, once merchandise arrives at our ports, and even after merchandise is released into the U.S. marketplace. Among other critical mission sets, CBP is charged with balancing the facilitation of legitimate trade that supports economic growth with the duty to shield the American public and businesses from unsafe products, intellectual property theft, and unfair trade practices.

To enforce trade laws effectively and minimize the unnecessary slowing of trade, CBP leverages its expertise to identify the highest-risk imports prior to release. In the post-release environment, CBP utilizes a sophisticated system of reviews and audits to verify import compliance and accurate revenue

collection. CBP expertly applies an increasing number of complex U.S. and international trade laws and when CBP detects a discrepancy, actions are taken to address the violation and deter future non-compliance.

To accomplish comprehensive, agile, and uniform enforcement, CBP employs a national trade enforcement program that offers a framework for national collaboration within CBP and among other government agencies and multinational partners.

The below data is only a snapshot of CBP's critical trade mission. It summarizes CBP's revenue collection efforts; implementation of the recent [trade remedies](#) taken pursuant to Section 232 of the Trade Expansion Act of 1962 and Sections 201 and 301 of the Trade Act of 1974; and trade enforcement actions.

For more information, please visit the [Trade](#) section of CBP.gov.

For additional Trade statistics, please visit:

- [Enforce and Protect Act \(EAPA\) Statistics](#)
- [E-Commerce - De Minimis](#)
- [Forced Labor Enforcement](#)
- [IPR Annual Seizure Statistics](#)
- [Uyghur Forced Labor Prevention Act Statistics](#)
- [Programs and Administration](#)

CBP Trade Statistics*

Imports and Revenue Collection	FY 2026 ¹	FY 2025 ²	FY 2024	FY 2023	FY 2022	FY 2021
Total Import Value for Goods	\$2,736,460,052,598	\$3.61 trillion	\$3.36 trillion	\$3.32 trillion	\$3.35 trillion	\$2.80 trillion
Total Entry Summaries	83,133,856	50.08 million	38.36 million	36.69 million	39.12 million	36.97million
Total Informal Entry Summaries	56,722,729	15.40 million	5.16 million	4.76 million	4.77 million	4.68 million

**Imports and
Revenue**

Collection	FY 2026¹	FY 2025²	FY 2024	FY 2023	FY 2022	FY 2021
Total Duty, Taxes, and Fees Collected*	\$255,739,474,306	\$216.71 billion	\$88.07 billion	\$92.33 billion	\$111.86 billion	\$93.79 billion

^{1, 2} FY 2026 and FY 2025 is updated as of July 27, 2026.

* Amount includes Estimated and final duties, taxes, and fees paid by the trade community, including adjustments for refunds.

Trade

Remedy¹ Enforcement	Imported Products	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
Section 232	Aluminum, Steel and Copper ²	\$16.80 billion	-	-	-	-	-	-
	Steel and Aluminum ³	\$9.41 billion	\$8.08 billion	\$1.61 billion	\$2.01 billion	\$3.33 billion	\$1.89 billion	\$1.75 billion
	Derivatives of Steel and Aluminum ⁴	\$19.21 billion	\$13.12 billion	\$52.77 million	\$74.12 million	\$105.16 million	\$69.79 million	\$39.43 million
	Copper ⁵	\$1.51 billion	\$581.61 million	-	-	-	-	-
	Automobiles ⁶	\$20.31 billion	\$17.68 billion	-	-	-	-	-
	Automobile Parts ⁷	\$8.18 billion	\$5.22 billion	-	-	-	-	-
	Timber and Lumber ⁸	\$1.77 billion	-	-	-	-	-	-
	Medium and Heavy Duty Vehicles ⁹	\$1.93 billion	-	-	-	-	-	-

Trade Remedy¹ Enforcement	Imported Products	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021	FY 2020
	Medium and Heavy Duty Vehicle Parts ¹⁰	\$1.47 billion	-	-	-	-	-	-
	Semiconductors and Derivatives ¹¹	\$222.86 million	-	-	-	-	-	-
Section 301	China Products ¹²	\$21.56 billion	\$35.60 billion	\$38.15 billion	\$38.37 billion	\$49.46 billion	\$44.08 billion	\$34.59 billion
Section 122	All Products ¹³	\$31.06 billion	-	-	-	-	-	-

Trade Remedy Duties Assessed = trade remedy duties due on imported goods.

¹All programs updated as of: July 05, 2026.

²Effective April 6, 2026

³Effective March 23, 2018 through April 5, 2026

⁴Effective February 23, 2020 through April 5, 2026

⁵Effective August 1, 2025 through April 5, 2026

⁶Effective April 3, 2025

⁷Effective May 3, 2025

⁸Effective October 14, 2025

⁹Effective November 1, 2025

¹⁰Effective November 1, 2025

¹¹Effective January 15, 2026

¹²Effective July 6, 2018

¹³Effective February 24, 2026 through July 24, 2026

Trade Enforcement Activities	FY 2026¹	FY 2025²	FY 2024	FY 2023	FY 2022	FY 2021
Number of Audits Completed	262	465	417	435	430	442

Trade Enforcement Activities						
	FY 2026¹	FY 2025²	FY 2024	FY 2023	FY 2022	FY 2021
Total Collected as a result of Importer Audits	\$204,236,985	\$235.46 million	\$117.67 million	\$114.51 million	\$77.77 million	\$132.27 million
Net Revenue Recovered due to Entry Summary Reviews (ESF)	\$7,898,144,437	\$34.41 billion	\$667.55 million	\$256.36 million	\$267.37 million	\$473.62 million
Total Trade Penalties Issued	2,193	2,432	2,204	2,592	2,121	2,394
Total Trade Liquidated Damages	50,333	53,052	22,399	19,832	18,667	19,834
Total Collected from Trade Penalties and Liquidated Damages	\$70,577,602	\$46.04 million	\$26.21 million	\$33.30 million	\$19.31 million	\$21.79 million
Seizures	FY 2026	FY 2025	FY 2024	FY 2023	FY 2022	FY 2021
Total Number of Trade Seizures³	47,591	57,360	48,444	44,558	46,111	83,402
Total Number of IPR Seizures	21,381	25,079	20,516	19,522	20,813	27,115
Total MSRP Value of IPR Seizures	\$7,535,819,088	\$7.35 billion	\$5.50billion	\$2.41 billion	\$2.98 billion	\$3.33 billion
Total Number of Import Safety Seizures	6,780	9,116	6,888	6,183	4,484	9,145

**Trade
Enforcement
Activities****FY 2026¹****FY 2025²****FY 2024****FY 2023****FY 2022****FY 2021****Total Value of
Import Safety
Seizures**

\$52,494,798

\$137.43million

\$60.61
million\$44.03
million\$62.44
million\$105.53
million

**Figures are not official statistics of United States. Source: US Customs and Border Protection:
Use for monitoring purposes only.**

^{1, 2} FY 2026 and FY 2025 are updated as of July 27, 2026.

³ Includes intellectual property rights (IPR), import safety, and other trade violation seizures. IPR seizures encompass goods seized for violating trademark and/or copyright laws and regulations. Import safety seizures encompass products such as toys, pharmaceuticals, and cosmetics, and automotive/vehicle parts and accessories that are not compliant with the U.S. Consumer Product Safety Commission (CPSC), the U.S. Food and Drug Administration (FDA), the National Highway Transportation Safety Administration, or other federal standards and regulations. CBP is responsible for enforcing nearly 500 U.S. trade laws and regulations on behalf of 47 federal agencies, facilitating legitimate trade, collecting revenue, and protecting the U.S. economy and its consumers from harmful imports and unfair trade practices.

* CBP data. For official trade statistics of the United States, please refer to the [U.S. Census Bureau](#).

Related Resources

Intellectual Property Rights Seizures Dashboard

CBP has launched a new interactive [Intellectual Property Rights Seizures Dashboard](#), updated quarterly, to continue to inform the public about this important issue.

EXHIBIT 3

International Emergency Economic Powers Act (IEEPA) Duty Refunds

 [cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds](https://www.cbp.gov/trade/programs-administration/trade-remedies/ieepa-duty-refunds)



Warning

Fraudsters and scammers are using emails, notices, social media and other communication methods to attempt to solicit secure company and personal information from importers to interfere with the IEEPA refund process. [Learn more about how to protect you and your company's information!](#)

U.S. Customs and Border Protection (CBP) launched the Consolidated Administration and Processing of Entries (CAPE) functionality within the Automated Commercial Environment (ACE) to streamline the submission and processing of valid refund requests for duties imposed under the International

Emergency Economic Powers Act (IEEPA), as authorized by court order or applicable law. CAPE is designed to consolidate refunds of IEEPA duties including interest rather than processing refunds on an entry-by-entry basis.

CBP is implementing CAPE through a phased development approach, adding more functionality in subsequent phases for more complicated scenarios.

- Phase 1: certain unliquidated entries and certain entries within 80 days of liquidation
- Phase 2: entries flagged for reconciliation where the reconciliation entry is not yet on file

Requesting refunds of IEEPA duties requires only the following summarized actions:

- Importers of Record and authorized Customs brokers have an established ACE Secure Data Portal account (ACE Portal account)
- Recipients use the ACE Portal account to provide CBP with bank account information
- Importers of Record and authorized Customs brokers submit CAPE Declarations in the ACE Portal (See below for details)

Visit [Applying for an ACE Portal Importer Account and Enrolling in ACH Refunds](#).

Importers of Record (IORs) and Customs brokers are able to file a CAPE Declaration, using a Comma-Separated Values (.CSV) file, through their web-based ACE Secure Data Portal (ACE Portal) account. Filers do not use the Automated Broker Interface (ABI) to file a CAPE Declaration.

The CAPE Declaration consists of the list of entries for which refunds of IEEPA duties are being requested. CBP does not require any other information in the .CSV file. Each individual CAPE Declaration has a limit of 9,999 entries. IORs and brokers can file multiple CAPE Declarations. The CAPE Declaration template file is available through the “Upload” button in the CAPE tab.

Only the IOR for the listed entries or the authorized customs broker that filed the entries on behalf of the IOR may file the CAPE Declaration.

Once a CAPE Declaration is validated and accepted, ACE updates the appropriate entry summary lines by removing the IEEPA Harmonized Tariff Schedule Chapter 99 provision and the corresponding IEEPA duties, resulting in an updated version of the entry. Following CBP review, entries are liquidated or reliquidated and refunds are be consolidated by IOR, or by the party the IOR has designated to receive refunds on its behalf via CBP Form 4811 (“Form 4811 notify party”), and liquidation date.

Importers and authorized brokers should anticipate that valid IEEPA refunds are generally issued within 60 - 90 days following acceptance of the CAPE Declaration, unless a compliance concern requires further CBP review. However, certain scenarios, such as entries that are extended, suspended or under

review, and warehouse entries, maintain their liquidation status with validated refunds issued at liquidation.

Please note that all CAPE-processed IEEPA duty refunds are subject to all applicable laws and regulations concerning the liquidation/reliquidation of entries, including the netting of all over- and under-payments for the entire entry, as determined at liquidation or reliquidation, see 19 C.F.R. § 159.1, as well as the potential diversion of refunds as necessary and appropriate to offset the importer's legally fixed and undisputed unpaid debts to the United States, if any, see 19 C.F.R. § 24.72.

IEEPA Search

Enter text to search all accordion content below.

Getting Started

How do I apply for an ACE Portal Account?

Updated 6/16/2026

CBP has developed new webforms and related automation for applying for and managing ACE Portal accounts:

- [Importer Account Application](#) (single Importer of Record number only)
- [ACE Portal Account Application Web Form](#) (including new Importer accounts with multiple Importer of Record numbers)
- The [ACE Portal Account Application Web Form](#) should also be used for these common account management scenarios (for accounts other than Exporter and Protest Filer):
 - Add sub-accounts to an existing top account
 - Add sub-account identifiers to an existing top account
 - Update TAO information

I am an ACE Trade Account Owner, but I have let my account lapse. How do I reactivate my account?

Updated 6/16/2026

New CBP automation will now automatically reactivate a TAO account when the reactivation request is sent from an email address associated with a TAO account in ACE. TAOs with inactive accounts should email ACE.Support@cbp.dhs.gov and include "reactivation" in the subject line. The sender will automatically be sent confirmation or follow up instructions.

REMINDER: Non-TAO users can only be reactivated by their company's TAO. For more information, review [CSMS # 68510928 – REMINDER: ACE Portal Account Owners Can Reactivate Account Users](#).

I cannot locate my Trade Account Owner. How do I find this information?

Updated 6/16/2026

For assistance locating an account's TAO, send an email to ACE.Support@cbp.dhs.gov and include "Trade Account Owner Lookup" in the subject line. New CBP automation will notify the current TAO of the lookup request and send a confirmation email back to the requestor.

Who should I contact for questions about CAPE or IEEPA refunds?

Are there any fees or charges to receive a tariff refund?

Updated 5/20/2026

No. CBP does not charge any fees for processing tariff refunds. If you are asked to pay a fee or provide financial information by a party claiming to be CBP, it is a scam and you should report it to the Traderelations@cbp.dhs.gov mailbox.

I have an outstanding bill with CBP that includes IEEPA duties owed. Do I need to pay those duties before filing a CAPE Declaration?

Updated 5/20/2026

No, a CAPE Declaration may be filed whether or not the filer has outstanding bills from CBP that include IEEPA duties owed. CBP has paused collection and enforcement actions at this time, such as national sanction and demand on surety, for any bill(s) that include unpaid IEEPA duties. If the bill(s) also include(s) unpaid amounts other than IEEPA duties (and interest on IEEPA duties), these non-IEEPA related amounts remain due; to make payment of the non-IEEPA related amounts due, please refer to your bill for payment instructions.

Updated 4/10/2026

IORs and brokers should ensure they have an ACE Portal account and that their bank account information for refunds has been added to their account. To provide your refund bank account information, you will need to have the "Importer" sub-account in the ACE Portal. IORs and customs brokers can also begin compiling lists of entries on which IEEPA duties were paid.

Do I need to file a case at the Court of International Trade to preserve my IEEPA refund rights?

Updated 5/20/2026

Specifically with respect to Phase 1, which is limited to unliquidated entries or entries within the 90-day voluntary reliquidation period, you do not need to file a case with the CIT to receive an IEEPA refund due to you. CBP offers no legal guidance on whether a case needs to be filed with the CIT for any other entries.

Filing a CAPE Declaration

My entries are being rejected because they begin with a zero (0). How do I include these entries on a CAPE Declaration?

Updated 6/9/2026

In order to preserve the beginning zero (0) on an entry summary number, insert an apostrophe (') directly before the zero (Example: '000-XXXXXX-XX or '000XXXXXXXXX) when you complete your CSV file. You can then include these entries on your CAPE Declaration.

What is CBP doing to make sure that CAPE is not vulnerable to fraud or abuse?

Updated 5/20/2026

There are several measures built into CAPE to ensure that refunds are not issued erroneously to parties who are not entitled to them.

To file a CAPE Declaration—

- You must have a verified account in ACE.
- You must be the IOR or the authorized customs broker to file a CAPE Declaration. IORs and customs brokers seeking refunds must be directly, alpha-numerically associated with the entries they would like included in their Declarations through the 3-digit prefix of their ACE filer code.
- The entries you are including on your CAPE Declaration must be in ACE and must have an accepted status in CBP's control.

To receive a refund—

- You must have your U.S. bank account information in your ACE Portal account. With rare exceptions, all refunds will be made through a secure ACH payment to a verified party, not through

a paper check disbursed through the mail to a non-verified address.

For more information see: [Applying for an ACE Portal Importer Account and Enrolling in ACH Refunds](#).

How will I know if my CAPE Declaration has been accepted?

Updated 5/20/2026

Once your CAPE Declaration is validated, you will receive an accepted status message (File Upload Status column and “accepted” under that column header) along with a claim number. You will also see a date and time in the Submitted Date/Time column.

Can I file drawback claim against an import that is part of a CAPE Declaration once that Declaration has been accepted?

Updated 5/20/2026

You are encouraged to place entry summaries that are eligible for drawback on your CAPE Declaration and submit them prior to filing a drawback claim. Your entry must be in liquidation/reliquidation status (it does not have to be in your ACH account) before it is included on a drawback claim for the imports covered by your CAPE Declaration.

After I filed my CAPE Declaration, I found that some of the entries needed to be corrected. How do I remove these entries from my CAPE Declaration and file PSCs for them?

Updated 5/20/2026

Once you have filed a CAPE Declaration, you cannot remove entries from the Declaration or cancel the Declaration. If you have issues that need to be corrected following liquidation of the entries included on a CAPE Declaration, you can file a Protest or Prior Disclosure, in accordance with CBP regulations.

Who can file a CAPE Declaration?

Updated 4/10/2026

Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration.

Is a CAPE Declaration filed by a customs broker limited to entries filed for a single

IOR?

Updated 4/10/2026

No. A broker can include up to 9,999 entries that they filed on behalf of various IORs on a single CAPE Declaration.

Can I amend my CAPE Declaration after initial submission and acceptance?

Updated 4/10/2026

No, once a CAPE Declaration has been filed and accepted, it cannot be amended.

After I filed a CAPE Declaration, I went back through my records and found additional entries that are eligible for IEEPA refunds. Do I add them to my existing CAPE Declaration, or do I need to file a new one?

Updated 4/10/2026

You will need to file a new CAPE Declaration with those entries not previously submitted on a CAPE Declaration. Each entry may only be submitted on one accepted CAPE Declaration. Entries on a CAPE Declaration will receive a rejection error if they were included on a previous Declaration.

My entry shows a liquidation status of suspended/extended/under review in ACE. Can I include this entry on my CAPE Declaration?

Updated 4/10/2026

Yes. Entry summaries with the liquidation status of suspended, extended, or under review may be included in your CAPE Declaration. Entry summaries that are suspended, extended, or under review will maintain their liquidation status until resolved and the refund, if validated, will be issued at liquidation.

May I include liquidated entries on my CAPE Declaration?

Updated 4/10/2026

During Phase 1, ACE will accept CAPE Declarations containing entries liquidated within the preceding 80 days. This will allow sufficient time for CBP to process and reliquidate entries by the 90th day to meet the agency's legal timeframe for voluntary reliquidation pursuant to 19 U.S.C. § 1501.

I received an error message when I filed my CAPE Declaration. What does the message mean?

Updated 7/7/2026

The error messages you may receive when you file your CAPE Declaration are in the File Validation Errors table and Entry Validation Errors table below.

File Validation Errors

Error message	Definition
CSV content is empty or missing the header	CSV needs Entry Number header and at least 1 entry number
Not a CSV file	File format must be CSV
The file size exceeds 1mb. Please split the data into smaller files before reuploading	File size cannot be more than 1mb
The file is deemed unsafe. Please correct the file data before reuploading	Resave file and upload again
The file exceeds the maximum 10,000 allowed entry numbers per file	If you have more than 10,000 entry numbers, submit multiple CSV files uploads
Filer Code not matching	For Filer and Organizational Broker, first 3 characters of Entry Number must match Filer Code of account
Duplicate Entry	CSV file has duplicate Entry Numbers
Not 11 characters long	Entry Number must be 11 characters without dashes
Account Mismatch	Importer of Record Number must match Importer of Record Number of Entry Summary

Error message	Definition
Entry Summary Not Found or Archived in ACE	Entry Summary must exist in ACE

Entry Validation Errors

Error message	Definition
Entry on Drawback	Entry cannot be on a drawback entry
Recon Already Filed for Entry Summary	Entry has Reconciliation entry on file and is currently not allowed for CAPE processing
Entry Summary is Cancelled/Rejected	Entry summary status must be "Accepted"
Entry Summary is in Final Liquidation Status	Entry summary liquidated/reliquidated more than 80 days ago
Entry Summary is in Trade Control	Control status for the entry summary must be with CBP
Entry Summary is Subject to Court Injunction	Entry summary cannot be flagged for injunction
Entry Summary Not Found or Archived in Ace	Entry must exist
Entry Summary Pending Liquidation or Not Liquidated and Has Suspension Record	Entry summary has a liquidation status of "Pending" or "Not Liquidated" and has a Suspension record
Entry Summary Under Review	Entry cannot be in adjusted status
Entry Type Not Allowed	Entry type cannot be TIB (23), Duty Deferral (08), Reconciliation (09), or Drawback (047)
Value Not Allowed on HTS	A goods value amount greater than \$0.00 on any chapter 99 HTS code is not permitted
No IEEPA HTS on Entry	Entry must have at least one IEEPA HTS

Error message	Definition
Protest on Entry	Entry cannot be on an Open or Suspended protest. Entry cannot be in Denied status if AFR box is checked
Statement Processing Not Complete	Entry cannot be on a statement that is authorized for payment, but the payment has not yet processed
Invalid HTS	The line action date is not within the begin date and the end date of at least one HTS code on the entry
HTS Relationship Mismatch	An HTS code designated as an add/replace/derived HTS code exists on the entry, but the corresponding HTS code has not been provided
Unable to Calculate Duty-'X' Duty Comp Code	There is a duty comp code that is not able to be calculated
Unexpected Error-try Again	Re upload file to try again
SPI or Additional HTS Required	Either a Special Program Indicator (SPI) code or an additional HTS code is required on at least one line of the entry summary

What do I need to include in the .CSV file other than the entry numbers?

Updated 4/15/2026

The CAPE Declaration consists of the list of entries for which refunds of IEEPA duties are being requested. CBP does not require any other information in the .CSV file.

I am an attorney; can I file a CAPE declaration on behalf of an importer?

Updated 4/15/2026

No. Only the IOR or the licensed customs broker who filed the entries can file a CAPE Declaration.

What are the recordkeeping requirements for a CAPE Declaration?

Updated 4/15/2026

There are no new recordkeeping requirements for the CAPE Declaration. You should continue to follow all applicable recordkeeping requirements.

My entry summaries all have different projected liquidation dates. Can I file these entry summaries on one CAPE Declaration?

Updated 4/15/2026

Yes, you can file all eligible entry summaries on one CAPE declaration, whether or not they have liquidated and whether or not they share the same upcoming liquidation date. During Phase 1, ACE will accept CAPE Declarations containing entries liquidated within the preceding 80 days.

How can I track the status of the CAPE Declaration?

Updated 4/15/2026

ACE Portal users with Importer sub-account access can monitor refund activity using ACE Reports. The REV-603 Trade Refund report covers successful refunds. The REV-613 ACH Rejected Refunds report highlights any refunds that have been rejected due to the recipient not being enrolled in ACH Refunds. For help with refund reports, review the [ACE Refund Report training guide](#). For more information about rejected refunds, see [Replacement Refund Instructions](#).

Processing the CAPE Declaration

I am an importer. If a broker is filing a CAPE Declaration on my behalf, will I have visibility into my Declaration and the status of my IEEPA refund?

Updated 5/20/2026

CBP encourages importers who do not have an ACE Portal account, who are instead employing a customs broker to file their CAPE Declarations, to coordinate with their brokers to track their refund status. For ACE Portal users with Importer sub-account access, you can monitor aggregated refund activity using ACE Reports.

- REV-603 Trade Refund report provides information on both pending and successful refunds
- REV-613 ACH Rejected Refunds report highlights any refunds that have been rejected due to the recipient not being enrolled in ACE Refunds

- REV-615 Trade CAPE Detail Refund Report provides information on CAPE-specific refunds (available once refunds are issued)

Once I have filed a CAPE Declaration, can I submit any PSCs or Protests for the entries included in my Declaration?

Updated 5/20/2026

No.

If you need to file a PSC for an issue that is not related to IEEPA duties, you should file that PSC prior to filing your CAPE Declaration. Once the entry has been corrected, you may include this entry on a CAPE Declaration.

If you need to file a Protest regarding non-IEEPA issues on an entry(ies), you should wait until your entries have been liquidated/reliquidated for the applicable entries from your CAPE Declaration. Once the refunds have been issued, you can file a Protest for the non-IEEPA issues you wish to pursue.

How will I know if my CAPE Declaration was accepted?

Updated 4/10/2026

When you file a CAPE Declaration by uploading your .CSV file in the ACE Portal, the file itself, as well as the entry summaries listed, will be validated and you will receive a CAPE claim number. This indicates that the CAPE Declaration is accepted and will continue processing for the accepted entries.

What if my CAPE Declaration is rejected?

Updated 4/10/2026

Once a CAPE Declaration is filed, the Declaration, as well as the entry summaries listed, will be validated before a CAPE Declaration is accepted into the ACE Portal and assigned a CAPE claim number. Any entry summaries that are not accepted will be removed from the Declaration, with all valid entry summaries remaining to continue through the process. The filer can view which entry summaries were accepted or rejected, and the reason for rejection.

When CBP diverts a refund for an existing bill, how is this communicated to the trade and how is the trade able to identify the specifics of the liquidation?

Updated 4/17/2026

Diversion occurs after liquidation of the entry summary but before the refund is issued. The Trade can run the REV-603, Trade Refund Report, or, effective 4/20/26, the REV-615, Trade CAPE Detail Refund Report. Both reports have a column labeled Refund Secondary Status that will show as “Funds Diverted” once the funds are actually diverted.

How does CBP net over- and under- payments within an entry summary, and how is this communicated to the trade?

Updated 4/17/2026

If multiple actions are taken on an entry summary, e.g., an increase in value on line 001 with a corresponding increase in duty and a classification change on line 002 resulting in a decrease in duty, CBP nets the changes in the liquidation of the entry summary for a single revenue change.

An importer or broker with an ACE Account may access the ES-701 Courtesy Notice of Liquidation Report or the ES-702 Official Notice of Extension, Suspension and Liquidation Report to identify the liquidated amount on the entry summary. For change liquidations, the ES-701 and ES-702 include the amount of the bill or refund, along with the corresponding amount of interest.

Effective 4/20/26, Importers or Brokers with ACE Accounts will also be able to access the new REV-615 Trade CAPE Detail Refund Report. This report will provide consolidated CAPE refund information as well as entry-level refund information.

Issuance of Refunds

My refund amount is not what I expected. How do I confirm the amount that CBP has determined I am owed?

Updated 6/9/2026

There are multiple reasons why a refund amount may be different than what you have calculated outside of the CAPE process.

CAPE-processed refunds are batched by liquidation date and Importer of Record (IOR). If not all your entries included in your CAPE Declaration liquidate on the same day, then they will not be included on the same refund. The amount you are expecting may not be what is deposited on a certain day or in a certain group of transactions.

The total refund that is deposited in your bank account for a specific entry includes the duties being refunded for that entry, plus applicable interest, which may be netted with additional duties that may be owed for the entry as determined upon liquidation or reliquidation (for example, as a result of a change in

classification or value). You will not receive a separate interest refund. (Please refer to the FAQ on interest calculation elsewhere on this page.)

CBP encourages ACE users to run their ES-022 report (CAPE Entry Summary Report) in the Portal account. This report can be used to track the progress and the details of your IEEPA refunds. The ES-022:

- Links your CAPE declaration number to the underlying entry numbers and refund numbers.
- Displays the approved refund amounts and separates the principal refund amount from the interest amount.
- Serves as a “dashboard” to see if your entries have been processed and approved for a refund.

Some filers did not file their entry summaries correctly during the time that the IEEPA tariffs were in effect. This means that once duties have been recalculated through the CAPE process, using the Duty Calculation/Validation functionality in ACE (deployed February 2026), the amounts may differ from what was originally calculated at the time the entry summary was filed. There are several situations where this may happen.

- The Framework Agreements with certain countries (European Union, Japan, South Korea, Switzerland/Liechtenstein) required that the Column 1/General Duty be paid, along with IEEPA duties, such that the combined duty rate equaled 15%. The total 15% could be reported on a single line, with a single duty amount, on the entry summary filing. You will not receive a refund of the total 15% because a portion of that 15% accounts for the Column 1/General Duty rate which remains in effect.

Example: The Column 1/General Duty rate was 5%. The IEEPA duty thus needed to be 10%, to bring the total duties to 15%. Under CAPE processing, the IEEPA duty refund owed is 10%. The 5% Column 1/General Duty is still applicable and is not part of the IEEPA refund.

- IEEPA duties were paid, but other duties were not or those other duties were underpaid. The General Duty rate, plus other duties, such as Section 232, 301, and/or 201, were and are still applicable. Under CAPE processing, the net amount after the proper calculations is what constitutes the IEEPA Refund or duties owed (Please refer to the FAQ on CBP bills elsewhere on this page.)

If, after reviewing the scenarios above, you still believe your refund amount contains an error, you may file a [Protest](#) to dispute CBP’s refund decision upon liquidation or reliquidation.

Can CBP automatically send me reports for my IEEPA refunds?

Updated 6/9/2026

No. ACE users can set their accounts to schedule reports as they deem convenient. To learn how to run and schedule reports, please refer to the [Quick Reference Guide](#) for running the **Trade Refund Report**.

Is CBP sending refunds directly to consumers who may have paid additional money because of an IEEPA duty?

Updated 5/20/2026

CBP is only able to refund IEEPA duties to the Importer of Record or the Notify Party (designated on CBP Form 4811) who have their U.S. bank account information in their ACE Portal account.

Will I receive interest on my refund? How is that calculated?

Updated 5/20/2026

Yes, interest will be included in your IEEPA duty refund. The payment of interest is governed by 19 U.S.C. § 1505, which requires that CBP refund interest on overpayments as determined upon liquidation or reliquidation. The calculation of interest generally starts from the date of deposit or estimated duty payment to the date of liquidation or reliquidation of the applicable entry. The rate of interest is determined by the IRS and published quarterly in the Federal Register ([view the latest rates here](#)).

How do I check if my ACH information is up to date and I can receive my refund?

Updated 5/20/2026

The ACE Rev-613 report will show any refund that has been rejected because there is not an ACH enrollment on file with CBP. The ACE Rev-603 report shows an importer when a refund has been returned from the commercial bank due to an ACH account issue.

I can see that my entry has liquidated or reliquidated. When will I receive my refund in my ACH account?

Updated 5/20/2026

Most refunds will appear in the designated ACH account 3 to 5 weeks from the date of liquidation or reliquidation. Once CBP processing is complete, the entry will show a status of "Sent to Treasury" on the ACE Rev-603 report. Once the refund has been issued, the entry will show a status of "Treasury issued" on the ACE Rev-603 report.

Can my CAPE Declaration result in a bill?

Updated 5/20/2026

Yes, at least for entries in Phase 1, which covers unliquidated entries and entries within the 90-day voluntary reliquidation period. Liquidation constitutes the final assessment of duties on an entry for all purposes, and a voluntary reliquidation within the 90-day period may correct any error in the original liquidation. CAPE processing removes all IEEPA tariffs from an entry. Nonetheless, entries are still subject to any duties, taxes, and fees, including pursuant to other trade remedy provisions, that are applicable upon liquidation or reliquidation within the 90-day period. It is possible to receive a bill after CAPE processing if the amount paid on the entry as a whole is less than the recalculated duty owed at liquidation or reliquidation. As with all refunds issued by CBP, CBP will check for any unpaid debts owed to CBP by the IOR before issuing the refund, and the refund (or bill) amount will be equal to the difference between the IEEPA duties to be refunded and the amount owed on an entry-by-entry basis.

Will CBP email CAPE refund status updates, reports, or related documents?

Updated 5/20/2026

No. CBP will not email CAPE updates. You should use ACE Reports to keep track of your refund or request this information from your customs broker if your broker filed your CAPE Declaration on your behalf.

How will IEEPA refunds be issued?

Updated 4/10/2026

All refunds are required to be paid electronically via Automated Clearing House (ACH) (Federal Register Document [2025-24171](#)). To receive a refund, CBP must have your bank information on file. If bank information designated for refunds is not on file with CBP, the refund will not be paid until that information is provided through the ACE Secure Data Portal (ACE Portal). See more information at [ACH Refund Enrollment Overview](#).

Who will receive the refund(s) associated with the CAPE Declaration?

Updated 4/10/2026

The IOR or the party designated by the IOR (the 4811 notify party) on either the CBP Form 4811 (Special Address Notification) or on the ACE Portal account, and on the entry summary will be eligible to receive refunds.

Can I still get a refund if I don't have an ACE Portal account?

Updated 4/10/2026

No. To get a refund, bank account information must be provided using an ACE Portal account. In addition, the importer or broker who files the CAPE Declaration must have an ACE Portal account.

Can I still get a refund if I don't have an ACH account or my ACH information is not current in my ACE Portal account?

Updated 4/10/2026

If you have not updated your ACE Portal account with your current ACH information, you will not receive a refund. CBP will hold the refund until the ACH account information is available.

How long will it take for me to get my refund?

Updated 5/20/2026

Importers and authorized brokers should anticipate that valid IEEPA refunds will generally be issued within 60 - 90 days following acceptance of the CAPE Declaration, unless a compliance concern requires further CBP review. Certain scenarios, such as entries that are extended, suspended or under review, and warehouse entries, will maintain their liquidation status with validated refunds issued at liquidation. This includes 45 days for CBP processing as well as time for the Department of the Treasury to certify the monies.

I have an outstanding debt to CBP. Will I still receive my refund?

Updated 4/15/2026

If you file a CAPE declaration and are owed a refund, but you also have an outstanding debt with CBP, CBP will, consistent with established practice, apply the refund owed to that outstanding debt per 19 CFR § 24.72. If any balance of the refund remains, it will be issued to the appropriate party.

Subsequent Phases of CAPE

What types of entries will be included in upcoming phases of CAPE?

Updated 6/24/2026

At this time, CBP is evaluating functionality for the following types of entries in subsequent phases of CAPE, in accordance with appropriate statutory authority or court order. Further communications will be issued as additional capabilities are developed.

- Entries designated 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)
- Entries for which liquidation is final.

Reconciliation

How does CBP currently address IEEPA refunds if CAPE declarations are not allowed to be filed for entry summaries flagged for reconciliation?

Updated 6/24/2026

Entries Flagged for Reconciliation with No Reconciliation on File

Once the entries flagged for reconciliation are accepted on a CAPE declaration, the trade may file the reconciliation entry. The CAPE process removes the IEEPA duties from the flagged entries prior to the filing of the reconciliation entry, separating the IEEPA duty refund from the calculations on the reconciliation entry. Once the reconciliation entry is filed, CBP will assume that all the CAPE declarations associated with the reconciled entries were filed and accepted. Once a reconciliation entry is filed, the underlying entries will not be eligible to be filed on a CAPE Declaration in this phase, pursuant to the June 29, 2026, deployment.

Entries Flagged for Reconciliation with Reconciliation on File

Entries flagged for reconciliation with the reconciliation entry already on file are not included in the June 29, 2026 CAPE deployment. The CAPE process does not prevent an entry from being reconciled. If the reconciliation filing deadline is close to expiring (e.g., less than 30 days), the trade will need to prioritize the filing of the reconciliation. Entries flagged for reconciliation with a reconciliation entry already on file will be included in a future phase of CAPE development.

What should the trade do if they have a reconciliation filing deadline that is close to expiring for which the reconciliation will result in an increase in IEEPA duties?

Updated 5/26/2026

Trade should file the reconciliation entry and deposit the duties, taxes and fees owed, without the increased IEEPA duties.

Additional Resources

For additional information about ACE Portal access and ACH refunds visit the resources below:

- One Page Overview: [ACH Refund Enrollment](#)
- Frequently Asked Questions: [ACE Portal and ACH Refunds FAQs](#)
- Training Video: [Applying for an ACE Portal Importer Account and Enrolling in ACH Refunds - Video](#)
- Training Guide: [ACE Portal Importer Account Application](#)
- Training Guide: [ACH Refund Enrollment in the ACE Portal](#)
- Rejected ACH Refund Information: [Replacement Refund Instructions](#)

Have additional questions?

- For **technical** questions about IEEPA refunds, email: IEEPAREfunds@cbp.dhs.gov
- For **general** inquiries about IEEPA refunds, email: traderelations@cbp.dhs.gov

EXHIBIT 4

CBP Form 5106 - Create/Update Importer Identity Form

 [cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form](https://www.cbp.gov/document/forms/cbp-form-5106-createupdate-importer-identity-form)



CBP Form 5106, also known as the Importer Identity Form, is used to collect and maintain essential identification information for individuals and businesses involved in importing goods into the United States. This form serves several critical purposes: it establishes or updates an importer's identity within CBP's systems, assigns a unique importer number (often linked to an IRS Employer Identification Number, Social Security Number, or a CBP-assigned ID), and is a prerequisite for becoming an Importer of Record.

- Forms

- Trade

EXHIBIT 5

[Home](#) / [File](#) / [Businesses](#)

Tax information for businesses

[English](#) | [Español](#) | [中文\(简体\)](#) | [中文\(繁體\)](#) | [한국어](#) | [Русский](#) | [Tiếng Việt](#) | [Kreyòl ayisyen](#)

Individuals

Businesses and self-employed

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[Employer ID numbers](#)

[Business taxes](#)

[Business structures](#)

[Operating a business](#)

[Self-employed](#)

[Small business](#)

[Large business](#)

Charities and nonprofits

International taxpayers

Governmental liaisons

Federal, state and local governments

Indian tribal governments

Tax exempt bonds

Taxpayer identification numbers (TIN)

Tax information, tools, and resources for businesses and self-employed.

Employer ID Number (EIN)

Prepare your taxes

- [Standard mileage rates](#)
- [Business tax credits](#)
- [Deduct expenses](#)
- [Employment taxes](#)
- [Excise taxes](#)
- [Gift taxes](#)
- [Business tax transcripts](#)

Employment tax

File or pay your taxes

- [Estimated taxes](#)
- [E-file information returns with IRIS](#)
- [Order forms online](#)
- [Electronic Federal Tax Payment System \(EFTPS\)](#)
- [Request an extension of time to file](#)

Estimated tax

Foreign Account Tax Compliance Act (FATCA)

Run your business

- [Start a business](#)
- [Operate a business](#)
- [Close a business](#)
- [Business tax account](#)

Business types

[Sole proprietorship](#)

Someone who owns an unincorporated business by themselves.

[Partnership](#)

A relationship existing between two or more persons who join to carry on a trade or business.

[International business](#)

Foreign businesses with activities in the U.S. or domestic businesses with activities outside the U.S.

[Corporation](#)

A legal entity that is separate and distinct from its owners.

[S corporation](#)

Corporations that elect to pass corporate income, losses, deductions, and credits through to their shareholders for federal tax purposes.

[Limited Liability Company or LLC](#)

A corporate structure whereby the members of the company cannot be held personally liable for the company's debts or liabilities.



[Disaster Assistance and Emergency Relief](#)

Special tax law provisions may help taxpayers and businesses recover financially from the impact of a disaster, especially when the federal government declares their location to be a major disaster area.

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RELATED SITES

[U.S. Treasury](#)

[Treasury Inspector General for Tax Administration](#)



EXHIBIT 6

Social Security Information in Other Languages

العربية - Arabic

한국어 - Korean

հայերեն - Armenian

Polski - Polish

中文 (繁體中文) - Chinese (Traditional)

Português - Portuguese

中文 (简体中文) - Chinese (Simplified)

Русский - Russian

فارسی - Farsi

Soomaali - Somali

Français - French

Tagalog - Tagalog

Ελληνικά - Greek

Українська - Ukrainian

Kreyòl ayisyen - Haitian Creole

Tiếng Việt - Vietnamese

Italiano - Italian

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English is the official language and authoritative version of all federal information.

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