



August 5, 2026

To our Valued Clients:

On July 15, CBP was ordered to “reliquidate certain entries” in anticipation of CAPE (Consolidated Administration and Process of Entries) Phase III. CBP officials have also been in discussions regarding developing additional CAPE functionalities to process refunds for entries with open protests.

If you have “finally liquidated entries” that were ineligible for Phase I or Phase II, it is our lawyers’ recommendation that you file a lawsuit to expedite the IEEPA duty refund process. Filing a lawsuit now appears to be the quickest way to obtain IEEPA refunds on finally liquidated entries, which are currently ineligible for processing under the CAPE refund system. If you file a lawsuit now, you still will be able to take advantage of Phase III which should be ready to go by mid-August.

Filing a lawsuit at this time is not legally required (there is a 2-year window), you can both file a protest and file a lawsuit. If your entry becomes eligible for Phase III, your protest can be easily withdrawn.

If you wish to file a lawsuit, which is an option for you, we can provide recommended legal entities who can assist with that process.

Sincerely,

A handwritten signature in dark ink, appearing to read "Rob Hornyman", is written over a horizontal line.

Robert Hornyman, President

Service Disclaimer

ACB IMPORT SERVICES provides customs brokerage and related services based on information and documentation supplied by the client and applicable regulations at the time of processing. While we strive for accuracy and compliance, we do not guarantee clearance outcomes, timelines, or decisions made by CBP authorities or other government agencies.

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