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## ZCGC Insights

### Operational Readiness for Tariff Refunds

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Many companies are focused on whether they will receive tariff refunds. The more immediate question may be whether their ACE accounts are operationally ready to receive them.

Recent court actions related to tariffs imposed under the International Emergency Economic Powers Act (IEEPA) have made one thing increasingly clear: IEEPA tariff refunds are expected, but the operational process for receiving those refunds will depend heavily on whether companies are properly configured in the Automated Commercial Environment (ACE).

U.S. Customs and Border Protection (CBP) has informed the courts that its current systems cannot manually process refunds at the scale required. As a result, CBP is developing automated functionality within ACE that will likely allow importers to submit a declaration identifying entries where IEEPA duties were paid.

Once implemented, ACE would calculate the refund amount, including statutory interest, and issue payment electronically. This means that for many importers, the ability to receive refunds quickly will depend less on legal eligibility and more on operational readiness in ACE. One key issue already emerging is that many importers are not configured to receive electronic refunds through the ACH Refund program in ACE. According to CBP data, only approximately 21,000 of the more than 330,000 importers eligible for refunds are currently enrolled to receive electronic payments through the ACE portal.

## Three ACE Checks Every Importer Should Run This Week

- 1 **Verify the Trade Account Owner in ACE – Ensure the ACE account administrator is still active and accessible internally**
- 2 **Confirm ACH Refund Enrollment – Verify banking information is configured to receive electronic refunds**
- 3 **Pull ACE Reports Now – Identify entries where IEEPA duties were paid and determine liquidation status**

### Verify the ACE Trade Account Owner

Another common issue companies are discovering is that the ACE Trade Account Owner (TAO) is no longer active at the company. Many ACE accounts were created years ago during the original ACE rollout, and the individual designated as the TAO may have since left the organization.

The TAO role is important because it controls administrative functions within the ACE Portal, including managing user access, configuring ACH refund information, and updating importer account settings.

If the TAO is no longer with the company and no other administrator exists, the importer will need to request a TAO replacement through the CBP ACE Account Service Desk. This typically requires submitting the company's Importer of Record number, company contact information, and a signed authorization letter requesting assignment of a new Trade Account Owner.

Companies should verify that the TAO is still active and accessible internally to ensure the organization can update its ACE settings if necessary.

### Electronic Refunds Through ACH

CBP has transitioned toward fully electronic refunds through the Automated Clearing House (ACH) network. Under this process, refunds are transmitted directly to the importers designated U.S bank account. Companies that are not enrolled in the ACH refund program will have their refunds delayed until they are set up.

### How to Verify ACH Refund Capability in ACE

Only a TAO or authorized portal administrator can manage ACH refund information.

Within the ACE Secure Data Portal:

1. Log in to the ACE Portal
2. Navigate to the Importer Account View
3. Select the ACH Refund Authorization section
4. Click Get Info / Refresh to determine whether ACH refund information is already configured

If no information is present, the portal will allow the user to Add ACH Info, which requires:

- U.S. bank routing number
- Bank account number
- Account type (checking or savings)
- Importer EIN or Importer of Record number

Refunds can only be issued to U.S. bank accounts, so foreign importers may need to establish a U.S. account or designate an authorized refund recipient.

### **Begin Pulling ACE Data on Tariffs and Liquidation Status**

Companies expecting tariff refunds should begin assembling their entry data now rather than waiting for CBP's refund process to be implemented. Within the ACE Portal, importers can pull reports identifying entries where IEEPA duties were paid, liquidations status of those entries and total duties paid and potential refund exposure.

Pulling this data now allows companies to understand the scope of their potential refunds and prepares them to quickly submit entry information if CBP launches an ACE-based declaration process.

### **Bottom Line**

While the legal and procedural details of tariff refunds are still evolving, one operational fact is already clear: ACE readiness will determine how quickly companies receive their money back. Companies that verify their portal access, configure ACH refund capability, and begin analyzing their duty data now will be positioned to move quickly once CBP launches the refund process. Those that wait until refunds begin may find themselves scrambling to resolve portal access issues while refunds sit in the queue.

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