

# Star USA

WELCOME TO

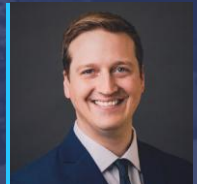
# One Year Later: The year tariffs took over trade

*We'll be starting soon.*



A code for CE  
credits will be  
provided at the  
end of today's  
webinar.

**Michael D. Easton**  
*President & General Manager*  
*Licensed Customs Broker*



WE ARE STAR USA

# International Trade & Compliance

- Import & Export Optimization Strategies
- In- & Out-sourced Trade Operations
- Documentation Requirements
- Tariff Classification
- Free Trade Agreements
- International Business Strategy
- Supply Chain Security & CTPAT
- Audits & Disclosures
- Antidumping & Countervailing Duties
- Broker & Forwarder Management
- Specialized Training
- Process Streamlining
- Navigating Controlled Exports

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# THANK YOU

for joining us at

## Navigating the 2026 Global Trade & Logistics Landscape:

A full room. Real conversations.  
Real takeaways



# Talking Points

- IEEPA Refunds
- Tariffs Today



On April 20, 2026, U.S. Customs and Border Protection (CBP) will launch the first phase of the Consolidated Administration and Processing of Entries (CAPE) tool in the Automated Commercial Environment Secure Data Portal (ACE Portal) ... CAPE Phase 1 is limited to certain unliquidated entries and certain entries within 80 days of liquidation.

**CSMS #68315804** – April 10, 2026

*Introduction – Consolidated Administration and Processing of Entries (CAPE) for IEEPA Refunds*

# Tariff Refunds

## Order of operations (so far)

<b>1</b>	ACE Portal Account	Set up an ACE Importer Account
<b>2</b>	ACH Banking Info	ACH Banking Info is required for refunds as of Feb 6, 2026
<b>3</b>	Entry Reports & Analysis	Identify which entries are eligible for refunds
<b>4</b>	CAPE Submission	Submit CAPE Declarations in the portal
<b>5</b>	Verify Refunds	Ensure refunds are fully received

- CAPE System Phase 1 launches **Monday, April 20, 2026**
- Phase 1 is for “certain unliquidated entries and certain entries within 80 days of liquidation”
- Referred to as “CAPE Declarations”, made by the IOR or the Authorized Broker who filed entries on behalf of the IOR.
- CAPE will remove the IEEPA HTS and recalculate duties due *without* IEEPA, updating the entry to a new version
- CBP will review the updated version and liquidate the entry

- [CSMS #68315804](#)
- [ACE Refund Enrollment](#)

# CAPE “How-To”

## CBP Guidance So Far

- Brokers & IORs upload a CSV file listing up to 9,999 entry numbers which have IEEPA duties paid. **ONLY THE ENTRY NUMBERS** should be included in the CSV File – no other information is needed.
- The CAPE Declaration template will be available through the Upload button in the CAPE tab.
- ACE will validate the entries before CAPE Declarations are accepted and assigned a CAPE Claim Number. Rejected CAPE Declarations will show errors and reason for rejection.
- Rejections will be by Entry Number, so only invalid entries will be rejected; rejected submissions can be corrected & resubmitted
- Valid submissions will be assigned a CAPE Claim Number
- Duties, taxes, and fees will be recalculated on the Entry, as-entered without the IEEPA HTS. Interest is calculated on the refunds.
- After the mass processing, unliquidated entries will be set to liquidate 45 days from the CAPE Declaration acceptance date, except for suspended, extended, or “under review” liquidation statuses. Liquidated entries will re-liquidate the next business day.
- REV-615 ACE Reports can be used to monitor CAPE status
- **PSCs should for any reason be submitted BEFORE submitting CAPE Declarations**
- **Refunds “will generally be issued” 60–90 days following acceptance of CAPE Declaration**

- [CSMS #68340863](#)
- [CAPE Information Notice](#)

# CAPE Phase 1

## Expectations

### *Entries excluded from Phase 1:*

1	Reconciliation Entries
2	Drawback Entries
3	Entries on an open Protest
4	Entries not filed in ACE or without a liquidation status in ACE
5	Entries subject to AD/CVD where Commerce has issued liquidation instructions
6	Entries for which liquidation is final

- Filing Brokers can submit CAPE Declarations for any entries they have filed; declarations do not need to be connected to a specific IOR.
- Only 1 CAPE Declaration will be accepted per-entry; you should receive a rejection. ONLY 1 CAPE PER ENTRY.
- **Brokers: Coordinate with your importers**
- **Importers: Coordinate with your brokers**
- Refunds will be issued to the IOR or another party designated by the IOR on CBP Form 4811

POLL QUESTION

Where do you stand with CAPE?  
(Choose any/all that apply)

**A** My company has an ACE  
Importer Account.

**D** We're prepared for CAPE  
Declarations

**B** My company has ACH  
Banking Info set up in ACE

**E** I might need some help, please  
contact me?

**C** We're comfortable navigating  
& retrieving ACE Reports

**F** CAPE Refunds don't apply  
to me.

# 2<sup>nd</sup> & 3<sup>rd</sup> Orders of Consequence

## CAPE Refunds

Direct refunds from CBP

1

2

3

## Customer Refunds

Refunds issued to your Customers

## Supplier Refunds

Refunds from your suppliers and supply chain partners

## CAPE Refunds are the tip of the iceberg.

- The industry is generally expecting legal conflict between buyers and sellers regarding price adjustments over the last year.
- Prices increased “because of tariffs” may be subject to reimbursement if those tariffs are being refunded.
- Only IEEPA tariffs are being refunded; the other tariffs remain.

# Tariff Landscape Today

With IEEPA gone, can we  
*please* stop talking about  
Tariffs?

The opposite of panic  
isn't calm, it's  
*preparation*



Tariffs continue to hold a forefront position in international business, raising questions of stability and continuity

Let's take a look at what's going on right now...

- Section 232
- Section 301
- Section 122
- ADCVD
- HS2028
- USMCA Renewal
- DHS Funding

# 232 News

## Steel, aluminum, copper, and derivative articles

- **50%** on certain articles of aluminum and derivatives, or of steel and derivatives, or of copper.
- **25%** on certain derivatives of aluminum, derivatives of steel, or of copper.
- **Max 15%** on certain derivatives of aluminum and derivatives of steel
- **0%** on articles classified *outside of* Chapters 72, 73, 74 or 76 where the weight of the metal is less than 15% of the weight of the imported article; report the aggregate applicable metal weight as a second quantity on the entry
- **15%-25%** on steel and aluminum products of the UK

### *US*

Where 95% of the aluminum content is aluminum that was smelted and cast in the U.S., 95% of the steel content was melted and poured in the U.S., and 95% of the copper content was smelt and cast in the U.S.

- **10%** on articles of copper and derivative aluminum and steel articles
- **Max 10%** on derivative aluminum and steel articles

### *Russia*

- **10%-50%** on steel and aluminum products of Russia
- **200%** where any amount of primary aluminum used in the manufacture of aluminum articles is smelt in Russia

### *In General*

- Goods subject to any of these revised provisions can only be subject to **1** provision; these are not additive.
- %s are applied to the **full customs value** of the good

# Tariff Awareness

## 122, 301, ADCVD, and more

### Section 122

- Section 122 allows for tariffs for “fundamental international payment problems” of up to 15% ad valorem for a period of 150 days, after which Congress must vote to extend them.
- As of Feb 20, Section 122 tariffs are in effect at 10% for most products, with certain exceptions, including USMCA and DR-CAFTA.
- Currently being challenged by various states in the CIT
- [Whitehouse.gov – Section 122 Announcement w/ Annexes](https://www.whitehouse.gov/section-122-announcement-w/annexes)

### Section 301

- In place on a majority of goods from China since 2018, with extensions & escalations for certain products in 2024
- Mutual escalations in 2025 resulted in a 1-year hiatus last November on port fees and tariffs for CN/US-built ships

### ADCVD

- Continued implementation of AD/CVD measures, particularly in minerals, energy, and consumer products

### HS 2028

- WCO Changes take effect Jan 1 2028 on 1229 Headings and 5852 subheadings
- Focus on public health and plastic waste
- New Explanatory Notes and correlation tables in 2027

### USMCA Renewal Negotiations

- Must be “complete” by July 1, 2026
- US & Mexico – not Canada – formally launched the review process on March 18<sup>th</sup>
- 3 options: (1) Renew; (2) Withdraw; (3) Continue
- USTR Greer is “not prepared to renew without changes”

### DHS Funding

- Going on 60 days without funding, impacting CBP & TSA with 2<sup>nd</sup> & 3<sup>rd</sup> orders of consequence on many fronts.
- Programs like CTPAT are being impacted.

POLL QUESTION

How are you doing?  
(Choose any/all that apply)

**A** 2026 feels better than 2025 so far.

**D** Get me a blankie and my favorite stuffy, STAT

**B** Please don't ask me that.

**E** I'd be interested in buying your ***I survived the tariffs and all I got was this lousy T-Shirt*** merch – not, like, yet, though. Later maybe?

**C** 2026 feels worse than 2025 so far.

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- Upcoming CBLE on April 22, 2026

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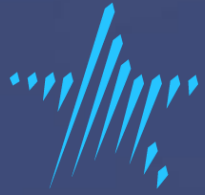
For Women in  
International Trade



Fall 2026



COLUMBUS, OH



# Star USA

## Thank You!



**CE Code for Today's Webinar**

**1 LCB/CCS/MCS credit available from watching [the recording](#) until 3/12/2027**



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From Insight to  
Action: Building Your  
Tariff Response Plan



TUESDAY, May 12th

