



Tariff Refund Portal Opened April 20th!

The federal government launched an online portal on April 20 through U.S. Customs and Border Protection that allows businesses to submit claims for refunds of tariffs previously imposed under the International Emergency Economic Powers Act (IEEPA). This followed the Supreme Court's landmark ruling earlier this year striking down the Trump administration's use of IEEPA as a basis for imposing tariffs, a decision that could entitle U.S. importers to as much as \$175 billion in refunds. The new portal — called CAPE, for Consolidated Appeals and Processing Environment — accepts claims from importers of record and their customs brokers, though refunds are not automatic and claimants must affirmatively opt in and navigate a defined submission process. Initially, only unliquidated tariffs and duties finalized within the past 80 days are eligible, covering roughly 63% of all IEEPA duties, with the remaining 37% of liquidated or protested entries excluded for the time being. Even for approved claims, CBP has indicated that refund processing will take 60 to 90 days, and potentially longer if filings contain errors.

These developments matter for construction and infrastructure clients. Imported steel, aluminum, and other building products have been hit hard by tariffs, and contractors, developers, and suppliers who overpaid on duties may be owed money back — but recovery is not guaranteed. Businesses must file under CBP's rules and provide supporting documents. Mistakes or gaps could mean delays or denial. Some financial firms are offering to purchase these rights outright. That option may appeal to those needing immediate liquidity, but the trade-offs deserve scrutiny.

Andrews Myers is closely monitoring these developments and their implications for our construction and infrastructure clients. Whether you are evaluating eligibility for a tariff refund, assessing the risks of the claims process, or considering alternative recovery strategies, our team is prepared to help you navigate this rapidly evolving landscape. We encourage you to reach out to your Andrews Myers contact or our construction transactional practice to discuss how these refund opportunities may apply to your business.

For further information on these developments, please contact [Bill Erwin](#).