

SCARBROUGH

Chapter 99 Tariffs and Refunds

5/14/2026



Section 232

- Complete overhaul as of 4/6/2026
- No more splitting of values by metal content
- Duty rate is based on base HTS
 - 50% for most items in chapters 72, 73, 74, and 76
 - 25% for many derivatives (some temporary)
 - 15% cap on some items similar to IEEPA trade deals
 - Clauses for US and UK-origin steel/aluminum/copper
 - Exclusions for derivatives sub-15% metal content



IEEPA Refunds

- IEEPA sunset 2/24/2026
- Consolidated Administration and Processing of Entries (CAPE) announced, went live 4/20/2026
- Phase 1- Standard consumption or warehouse entries, liquidation sub-80 days
- Future phases- FTZ, drawback, liquidation 80+ days, reconciliation



The ACE Portal

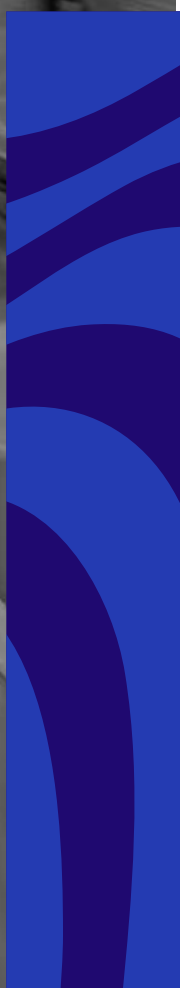
ACE Portal access is REQUIRED to get your refund

- Must register as an import and add your bank information (no more paper checks)
- CAPE declarations submitted through ACE Portal
- Refunds issued through ACE Portal
- Reports for refunds- REV-603 and REV-615
- Refunds have begun, issued in chunks



Section 122

- Immediately replaced IEEPA on 2/24/2026
- Global with similar exemptions as IEEPA (Section 232, commodity-based, USMCA)
- By law limited to 150 days unless extended by Congressional approval (7/24/2026 expiration)



End in Sight?

- Unlikely to see Section 232 tariffs end any time soon
- Section 232 and 301 investigations in progress to expand, not reduce



Questions?

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