

Alert | International Trade/Tariff Task Force



June 2026

US Trade Developments: IEEPA Refund Processing, *De Minimis* Suspension, and Section 301 Investigation Against Germany

Go-To Guide:

- Effective June 29, 2026, U.S. Customs and Border Protection (CBP) is expanding the Consolidated Administration and Processing of Entries (CAPE) portal to accept entries flagged for reconciliation where no reconciliation entry has yet been filed. This may provide an opportunity for importers using CBP's reconciliation program to seek refunds of IEEPA duties.
- CBP has issued two interim final rules indefinitely suspending the *de minimis* exemption across all modes of entry, with the suspension for non-postal shipments effective immediately and a new postal informal entry process taking effect July 24, 2026.
- The U.S. Trade Representative (USTR) has initiated a Section 301 investigation against Germany over its pharmaceutical pricing practices. The investigation may result in increased tariffs on German made goods.

CBP Expands CAPE Tool for IEEPA Duty Refunds

CBP is expanding the IEEPA refund process. On June 23, 2026, CBP issued CSMS #69035485, effective June 29, 2026, which allows for the submission of entries flagged for reconciliation to the CAPE portal. See our previous GT Alerts, dated [March 30](#), [April 6](#), and [May 11](#), on the IEEPA refund process.

Under the new functionality, CAPE will accept entry types 01, 02, and 06 flagged for reconciliation, subject to the existing Phase 1 limitations that entries must be unliquidated or within 80 days of liquidation. Once such entries are accepted on a CAPE declaration, the trade may then file the reconciliation entry. Importantly, the CAPE process removes IEEPA duties from the flagged entries prior to reconciliation, separating the IEEPA refund calculation from the reconciliation entry calculation. Once a reconciliation entry is filed, the underlying entries will not be eligible for a subsequent CAPE declaration under this phase.

According to CBP, entries for which a reconciliation entry has already been filed are not covered by the June 29 deployment and will be addressed in a future CAPE phase. If a reconciliation filing deadline is imminent – particularly within 30 days – CBP suggests importers prioritize filing the reconciliation entry rather than waiting for future CAPE functionality.

CBP Indefinitely Suspends *De Minimis* Exemption Across All Entry Modes

On June 24, 2026, CBP published two interim final rules, indefinitely suspending the *de minimis* administrative exemption under 19 U.S.C. 1321(a)(2)(C) for all modes of importation and establishing a new entry process for postal shipments. These rules represent the regulatory codification of the *de minimis* suspension that has been in effect by executive order since Aug. 29, 2025, and complement the statutory elimination of the exemption enacted in the One Big Beautiful Bill Act, effective July 1, 2027.

Non-Postal Shipments (CBP Dec. 26-12)

Effective June 24, 2026, the *de minimis* exemption is indefinitely suspended for all merchandise valued at \$800 or less arriving by any mode other than the international postal network. Such shipments must now be entered through formal or informal entry procedures, with Entry Type 11 serving as the primary informal entry method for shipments valued at \$2,500 or less. Comments are due July 24, 2026.

Postal Shipments (CBP Dec. 26-13)

The June 24, 2026, suspension of *de minimis* for postal shipments takes effect July 24, 2026, with a delayed compliance date of Oct. 22, 2026, for certain categories of merchandise, including goods subject to Partner Government Agency (PGA) requirements and Harmonized Tariff Schedule of the United States (HTSUS) Chapter 98 or 99 duties.

Under the new postal process, filers must submit required shipment data (including 10-digit HTSUS classifications, country of origin, duty rate, value, and total duty owed to CBP) via email by the seventh day of the month following arrival, with payment via Pay.gov by the same deadline. Only licensed customs brokers, owners, or purchasers may serve as filers; non-broker qualified parties that previously submitted International Mail Duty Worksheets under the executive order interim process are no longer eligible to do so. A basic importation and entry bond is required for all informal mail entries under the new process. Goods subject to Section 201, 232, or 301 duties, antidumping or countervailing duty orders, or PGA requirements must use formal entry procedures once the delayed compliance period ends.

Businesses that have relied on *de minimis* treatment, including e-commerce retailers, foreign manufacturers selling directly to U.S. consumers, and marketplace platform operators face immediate compliance obligations. Comments on both postal and non-postal shipments are due July 24, 2026.

USTR Initiates Section 301 Investigation into Germany's Pharmaceutical Pricing

On June 18, 2026, U.S. Trade Representative Jamieson Greer initiated a Section 301 investigation concerning Germany's "persistent underpayment for innovative pharmaceutical products."

The investigation will examine whether Germany's pharmaceutical pricing policies constitute unreasonable or discriminatory practices that burden or restrict U.S. commerce within the meaning of Section 301 of the Trade Act of 1974. USTR's initial focus is on two specific mechanisms: Germany's policy of conditioning the confidentiality of manufacturers' negotiated drug prices on acceptance of a 9% price discount and payment of additional administrative costs; and draft legislation introduced by Germany's Ministry of Health in 2026 that would impose a mandatory rebate on patented medicines beginning at 3.5% in the first half of 2027 and thereafter converting to a variable rate that one industry estimate projects may reach 20% by 2030. USTR has requested consultations with the German government as required under Section 303(a) of the Trade Act. If USTR determines Germany's practices are actionable, increased tariffs and other non-tariff may follow.

Written comments are due Aug. 10, 2026, and a public hearing will be held Sept. 22, 2026, at the U.S. International Trade Commission in Washington, D.C. Requests to testify, including a summary of testimony, must also be submitted by Aug. 10, 2026.

This investigation is the most significant trade action to date under the administration's pharmaceutical pricing initiative and may implicate U.S.-EU trade relations.

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