

Duty Drawback

Additional Regulations

Persons Entitled to Claim Drawback

1. The exporter who is also the importer shall be allowed to claim drawback.
2. Exporter or destroyer shall be entitled to claim drawback unless by means of certification, assigns the right to the manufacturer, producer, importer, or intermediate party.
3. The party filing drawback must have had possession of unused or substituted merchandise.

Agency : An owner of the designated imported merchandise and/or substituted merchandise that is used to produce the exported articles may employ another person to do part, or all of the manufacturing or production. The relationship must not be that of a buyer and seller. Additional requirements apply.

Designation: A manufacturer or producer may designate any eligible imported merchandise or drawback product which it has used in manufacture or production.

Packaging Material: Drawback may be claimed on packaging material when used to package or repackage merchandise or articles exported or destroyed. They must be separately identified on the drawback claim. Additional requirements apply.

Drawback Successor: A manufacturer or producer to whom another entity (predecessor) has transferred, by written agreement, merger, or corporate resolution.

Definitions

Appeal: An appeal process exists in the event that you are not in agreement with a Customs ruling.