



Duty Drawback:

Could Your Business be Eligible
for a Duty Reimbursement?



Businesses engaged in importing or exporting goods have long understood that customs compliance is a process not for the faint of heart. Transporting goods across an international border involves strict compliance with required documentation, security procedures, and revenue obligations. Due diligence is also required since many border clearance requirements change, often with little advance notice.

Because customs compliance is such a time-consuming and exacting process, the overwhelming majority of businesses off-load the function to a logistics provider, customs broker, or some other qualified third party. But one issue that often goes overlooked in the process of importing and exporting goods is the topic of duty reimbursement.

Up To
99%
REFUND
on original duties paid!

Duty reimbursement—commonly referred to as duty drawback—allows businesses a refund of up to 99 percent of duties paid on products that are imported into the U.S. and then subsequently exported or destroyed. In other words, the policy allows businesses to obtain a refund when they export a product that contains components on which duties were already paid.

In the U.S., duty drawback dates back to 1789 when the U.S. Congress established the program as a way to [promote](#) U.S. manufacturing and trade opportunities. Today duty drawback is administered by the U.S. Customs and Border Protection (CBP) agency and is regarded by the government as a privilege rather than a right. The government does little to advertise drawback availability, meaning the onus is on a business to learn about drawback and navigate the filing process. That said though, the government does maintain a network of four duty drawback “centers” that are staffed with qualified personnel who process claims, answer questions, and offer guidance.

But the process of filing a drawback claim is highly complicated. The government sets a very high bar for a claimant to prove drawback eligibility, and the process can actually take years to complete. A business must maintain meticulous records and be able to provide a clear “trail” that a product initially imported into the U.S. is the same—or in some cases, nearly the same—as the product subsequently exported (or destroyed). The process is so complicated, in fact, that the [CBP website](#)

includes the following warning: *“Be aware the process of filing for drawback can be involved and the time it takes to receive funds can be lengthy.”*

An Estimated
\$2.4
billion
in DRAWBACK FUNDS go
UNCLAIMED
EACH YEAR

As a result, most businesses do not even bother submitting a drawback claim, thereby allowing the government to keep monies to which businesses are legally entitled. In fact, an estimated [\\$2.4 billion](#) in drawback funds go unclaimed each year.

But given that a successful drawback can reap huge financial savings, the end result is often worth the aggravation and time. The following report will provide information about the drawback program—how it began, who is eligible, different categories of eligibility, and steps to take to initiate the claims process.

As you read through this information, keep in mind that most businesses engage the services of a third party expert to file drawback claims on their behalf. A qualified expert will understand the intricacies of the program and manage the claims process for you. Your drawback expert should also be able to offer suggestions and “tweaks” for your manufacturing and logistics processes as a way to facilitate the filing process. It’s important though for business managers to have a basic understanding of the program so they can engage collaboratively with their logistics expert and ensure they are reaping full benefits of the drawback process.

History of Duty Drawback

The concept of duty drawback dates back to the very first U.S. Congress when in 1789 legislation was enacted to provide for a drawback of up to 99 percent of duties paid on goods (except distilled spirits) that were subsequently exported within one year.

The Congressional action was initially conceived as a way to provide relief to [fishermen](#) who were struggling from the duties imposed on imported salt and shipbuilders who needed to import materials for the new nation's growing fleet.

The 1789 legislation has undergone several iterations since then, which have had the cumulative effect of making drawback more comprehensive and complicated. Those revisions include:

- **Tariff Act of 1930.** This landmark piece of legislation, also known as [Smoot-Hawley](#), most famously increased tariffs on more than 900 products. But with regard to drawback, the law introduced the concept of “substitution manufacturing drawback.” Until this revision, drawback could only be claimed if a trail could be produced proving that the precise product that entered the U.S. was the same product being exported. Substitution allows for drawback on products that are the “same kind and quality.” An example would be nearly identical products that become commingled, and virtually impossible to differentiate.
- **1980 Revision.** Congress modified existing law to introduce the concept of “same condition.” Imported merchandise that is subsequently exported within three years of initial importation is eligible for a drawback if it is in the same condition as it was upon entering the U.S. An example would be a U.S. apparel manufacturer that imports a supply of zippers for use in producing a line of dresses. Any surplus zippers would be eligible for a drawback upon return to country of origin.
- **1984 Revision.** Congress further modified existing law to allow “substitution” same condition drawback. In this scenario, a business may claim a drawback on duties paid on imported merchandise if it is later exported as a component of a fungible product. Chemicals are a good example. Another example could be a U.S. company that imports a supply of nuts and bolts that are combined with other nuts and bolts in the construction of a generator. That generator is later exported, but since the nuts and bolts are indistinguishable, the manufacturer may claim a drawback on the component parts so long as they are of the same kind and quality.

- **[1990 Petroleum Derivatives Language](#) (subsequently amended in 1993 and again in 1999).** In 1990 Congress simplified duty drawback for the petroleum industry by creating a special category. Going forward, petroleum derivatives were to be considered “same kind and quality” and “commercially interchangeable” and therefore eligible for drawback.
- **[1993 Revision.](#)** Changes were made to expand the list of “incidental” operations that may be performed on an import without jeopardizing its drawback eligibility. Incidental operations include repackaging, testing, cleaning, and sorting, among others.
- **NAFTA.** The North American Free Trade Agreement includes language that places limits on drawback accessibility for goods traveling between the U.S, Canada, and Mexico. As of 2001, duty drawback is no longer payable (except direct identification same condition/ unused merchandise drawback). However, the trade agreement [created](#) a new “NAFTA drawback,” which permits exporters to continue claiming drawback on a limited basis as a way to avoid double taxation.

Clearly the concept of “duty drawback” has evolved from its earliest days. But while the drawback process and terminology may have changed over the years, the overall purpose of the program has not. Drawback is still intended to encourage U.S. manufacturing and trade, and it is reviewed with regularity by CBP and the Congress, especially when the U.S. considers additional free trade agreements.

Who is Eligible for Drawback?

Federal law defines the exporter as the party eligible to claim drawback. However, because the party exporting the goods is not always the same party that paid the initial import duties, there are [several eligibility scenarios](#):

Classic scenario

An importer pays duties on products that are used in the manufacture of goods that are subsequently exported. The importer maintains control of the goods throughout the entire process.

Q: Who Qualifies for Duty Drawback?

“By law it is the exporter who is entitled to receive drawback, however the exporter can endorse those rights back to the manufacturer...”

Source: http://export.gov/webinars/eg_main_053411.asp

Purchaser of imported goods who manufactures and exports

This would include a manufacturer who purchases imported goods from another party and subsequently exports the goods. However, the manufacturer/purchaser must receive a certificate of delivery from the original importer. This is very important. The *certificate of delivery*, which is described in greater detail below, serves as proof that import duties were indeed paid on the goods for which drawback is sought and is a critical part of the drawback documentation process.

Exporter who purchases a product made from imported merchandise

This scenario could potentially involve three parties: An importer sells goods to a manufacturer and provides an accompanying certificate of delivery. The manufacturer then uses the goods to produce a new product that is then sold to someone else. The purchaser who

subsequently exports the manufactured product is legally entitled to claim drawback. In this situation, the purchaser would have to retrace the imported goods’ journey and provide documentation of initial importation and drawback eligibility.

DEPARTMENT OF HOMELAND SECURITY U.S. Customs and Border Protection																
DELIVERY CERTIFICATE FOR PURPOSES OF DRAWBACK 19 CFR 191																
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<input type="checkbox"/> Certificate of Delivery										1. CMSD No.	2. Port Code		3. DBK Ruling No.			
<input type="checkbox"/> Certificate of Manufacture and Delivery										4. Type Code	5. ID No. of Transferor					
6. FROM TRANSFEROR: Company Name and Complete Address										7. TO TRANSFEREE: Company Name and Complete Address					RECEIVED DATE <input type="text"/>	
IMPORTED DUTY PAID, DESIGNATED MERCHANDISE OR DRAWBACK PRODUCT																
8. Use	9. Import Entry or CMSD Number	10. Port Code	11. Import Date (MM/DD/YYYY)	12. CD	13. (If using 1313B)		14. Date Delivered	15. HTSUS No.	16. Description of Merchandise (Include Part/Style/Serial Numbers)	17. Quantity & Unit of Measure	18. Entered Value Per Unit	19. 100% Duty	20. Total			
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21. Contact Name and Address										PREPARER Phone Number _____ Ext. _____ FAX Number _____						

Certificate of Delivery

Businesses seeking drawback reimbursement are quick to realize that the filing process is very complicated and exacting. Customs requires very precise records and documentation for every item for which drawback is being claimed. One document in particular, the certificate of delivery, is integral to most drawback claims.

The certificate of delivery—officially known as Customs Form 7552—documents the transfer of imported duty-paid goods to a party other than the party that paid

the import duties. The certificate of delivery documents the original importation and subsequent transfer of the goods.

A similar document, the certificate of manufacture and delivery, is required whenever an imported duty-paid product is subject to manufacture before delivery. The purpose of the certificate of manufacture and delivery is to document the original importation of the goods and assign the drawback rights to the transferee.

The certificate of delivery is essential to proving a party's eligibility to claim a drawback reimbursement and is one of many required documents.

DUTY DRAWBACK, WHO QUALIFIES?

- An importer who manufactures and exports
- A purchaser of imported merchandise who manufactures and exports
- An exporter who purchases a product made from imported merchandise
- By law it is the exporter who is entitled to receive drawback, however the exporter can endorse those rights back to the manufacturer

Source: "[A Basic Guide to Exporting: Duty Drawbacks](#)"

DRAWBACK CENTER LOCATIONS

Drawback claims are processed at four designated centers:

Chicago

U.S. Customs and Border Protection
5600 Pearl Street
Rosemont, IL 60018
Drawback Chief: (847) 928-8070

Houston

U.S. Customs and Border Protection
2350 N. Sam Houston Parkway East, Suite 1000
Houston, TX 77032
Drawback Chief: (281) 985-6890

New York/Newark

U.S. Customs and Border Protection
1100 Raymond Boulevard, Room 310
Newark, NJ 07102
Drawback Chief: (973) 368-6950

San Francisco

U.S. Customs and Border Protection
555 Battery Street, Room 109
San Francisco, CA 94111
Drawback Chief: (415) 782-9245

Types of Drawback

U.S. Customs and Border Protection (CBP) has established three main categories of drawback:

- Manufacturing drawback
- Unused merchandise drawback
- Rejected merchandise drawback

Within each category there are provisions and allowances for substitutions, time limitations, and other determining factors.

Of these key drawback categories, the manufacturing and unused merchandise drawbacks are the most widely used.

Manufacturing Drawback

To qualify for a manufacturing drawback, an imported product must have undergone, in the words of CBP, a “substantial transformation” through a manufacturing process. The resulting product must have a different name, character, and use.

A party must be able to [demonstrate](#) the process was “complicated” and required significant resources. CBP will not, for example, allow manufacturing drawback on a product that has had nothing more done to it than a paint job. Although, that newly painted product may qualify under a different drawback category.

There are also instances in which a manufacturer may decide that certain imported goods are obsolete and,

for whatever reason, ineligible for sale on the secondary market. These goods may be destroyed under CBP supervision and maintain drawback eligibility.

Within the manufacturing drawback, there are two different categories: **direct identification** and **substitution**.

To be eligible for **direct identification**, a claimant must produce an exact paper trail and demonstrate with certainty that a product for which drawback is being claimed is the precise product on which duty was initially paid. This can be achieved by providing a specific source such as a batch or lot number.

SAME KIND

A class or group of individual objects must be of the same nature. Copper and zinc are not the same kind of metal.

SAME QUALITY

Functionally interchangeable in the product. No significant change in the manufacturing process.

Source: http://export.gov/webinars/eg_main_053411.asp

Customs also allows for **substitution** as a way to validate a product. Substitution is used more frequently than the direct identification option. Under substitution, a business may swap out “**same kind and quality**” merchandise in

place of the “exact” original product. It’s very important though that the substitution be virtually identical to the original. The substituted product must be of the same quality and perform the same function. For example, if a business imports a batch of chemicals that are then combined with identical, domestically produced chemicals, there is no way to separate out or track the imports. Instead, a claimant can validate a claim using the substitution option.

Before a manufacturing drawback claim may be filed, a business must first apply to CBP for what is known as a “ruling.” The CBP ruling basically grants permission to submit the claim and provides a road map for how to do so successfully. Remember, drawback is a privilege, and the government is very discerning about who gets a duty reimbursement.

If a claim is considered somewhat “routine,” a “**general ruling**” will be issued. The general ruling is based on past “best practices” and will provide guidance with regard to how to comply, any limitations on the claim, and where to submit paperwork. A business can access a “library” of prior CBP general rulings available for a wide range of manufacturers and types of products.

“A specific ruling takes an average of one to two years for approval, depending on the complexity and the nature of the request. . . .”

Source: [U.S. Customs and Border Protection](#)

More unique or complicated manufacturing processes will require a business to follow a more detailed route and file for a “**specific ruling.**” CBP will require specific information about processes, facilities, imports, and other aspects of a potential claim before allowing a business to proceed.

The drawback ruling requirement is unique to manufacturing claims. So if a business does not intend to file for a manufacturing drawback, it will not need to go through this process.

Although the process of obtaining a ruling may seem bureaucratic, it is actually intended to facilitate the process. For example, if a manufacturing process includes soldering or welding, CBP can issue exact guidance with how to proceed, since those are two processes they see all the time and consider routine. This will hopefully streamline the process and help a business avoid mistakes.

Unused Merchandise Drawback

The unused merchandise drawback applies to merchandise that is imported and subsequently exported or destroyed within three years without having been used. Customs does permit certain “allowable operations” to be performed on the product, such as testing, cleaning, repacking, disassembling, and inspecting, to name a few. In general, allowable services are often performed in distribution centers.

There are two categories for establishing proof of importation for unused merchandise drawbacks: **direct identification and substitution**, which are the same categories used with manufacturing drawback claims. And similar to the manufacturing drawback, claimants use the substitution method with much greater frequency.

The **direct identification** process in an unused merchandise drawback is similar to that in a manufacturing drawback.

- An item is imported and duties are paid
- Any “allowable operations” are performed on the product

- As the product is exported or destroyed, a business will have to show that it is the same item that was originally imported. This can be proven through an identifying mark, such as a serial number. Or an alternate identifying method may be used, such as the “First In, First Out” (FIFO) and “Last In, First Out” (LIFO) accounting methods, similar to manufacturing drawback procedures.

Substitution is the more common option in which CBP permits a claimant to swap “commercially interchangeable” merchandise. This is a similar concept to the “same kind and quality” swap used with the manufacturing drawback, but with commercial interchangeability, a product must meet any government industry standards, have the same harmonized tariff classification, and have the same part numbers.

In April 2013, CBP [announced](#) an easing of paperwork requirements necessary for unused merchandise claims. Companies that submit unused merchandise claims are required to notify Customs in advance of their intent to export these goods. This allows Customs the chance to inspect the goods and verify that, indeed, they are leaving the country in the same condition in which they originally arrived. Because these inspections can lead to delayed shipments and warehouse storage costs, many claimants file for a **“waiver of the prior notice agreement,”** which frees them from the obligation to notify Customs.

Rejected Merchandise Drawback

A third type of drawback is the **rejected merchandise drawback**. This is simply defined as merchandise not conforming to sample or specifications, shipped without the consent of the consignee, or determined to be defective at the time of importation.

If an item is imported and found not to be acceptable, a business is eligible for a drawback. Customs requires a business to physically return the product in question back to Customs. Many businesses are wary of doing that because it prevents them from reselling the product or finding other means of recourse. Instead, many businesses opt to use the unused merchandise drawback option.

Once a business identifies the type of drawback for which its products are eligible, the next step is to initiate the filing process.

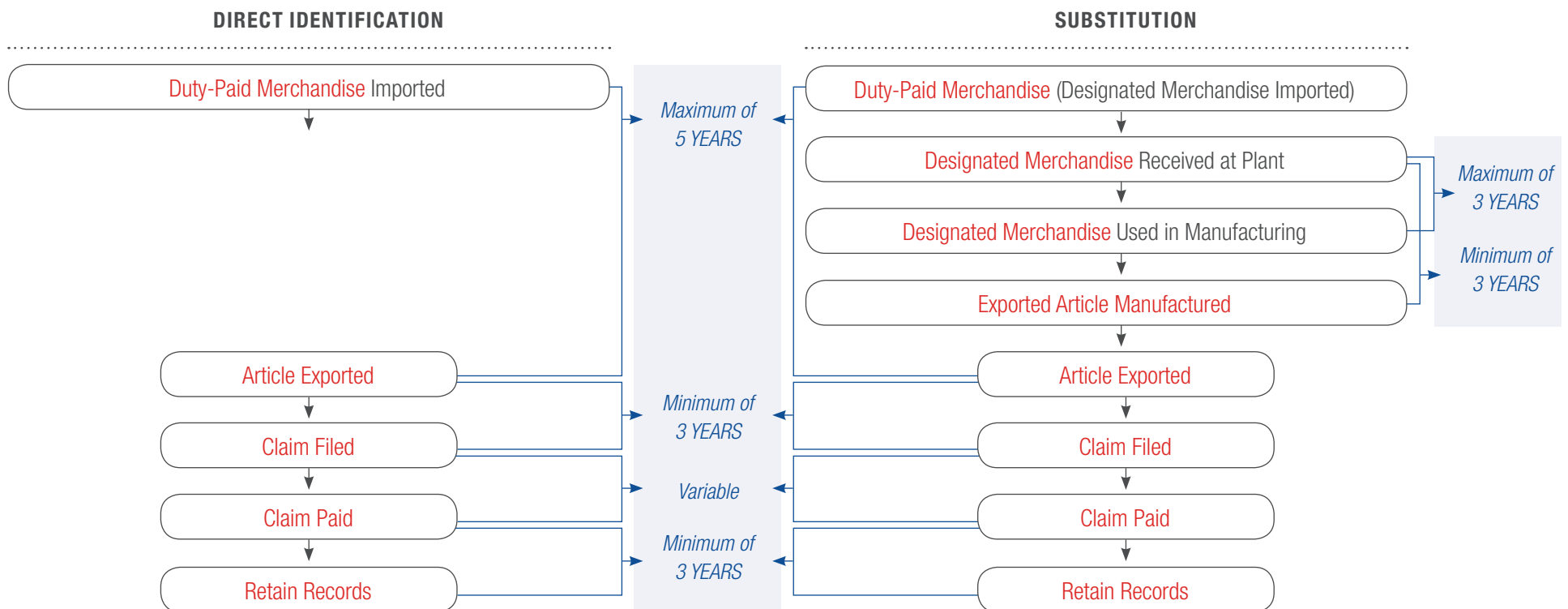
Filing a Claim: Time Frames

In general, a drawback claim must be filed and completed within three years after the date of export, with claims not filed by that time considered “abandoned.” However, each drawback category includes unique filing deadlines and criteria, which must be strictly followed.

MANUFACTURING DRAWBACK

- To qualify for a manufacturing drawback, a product must be exported within **five years** of the date of which it was initially imported.
- To qualify for a substitution manufacturing drawback, the manufacturing process must take place within three years after receipt of the imported merchandise.

TIME FRAMES | Manufacturing

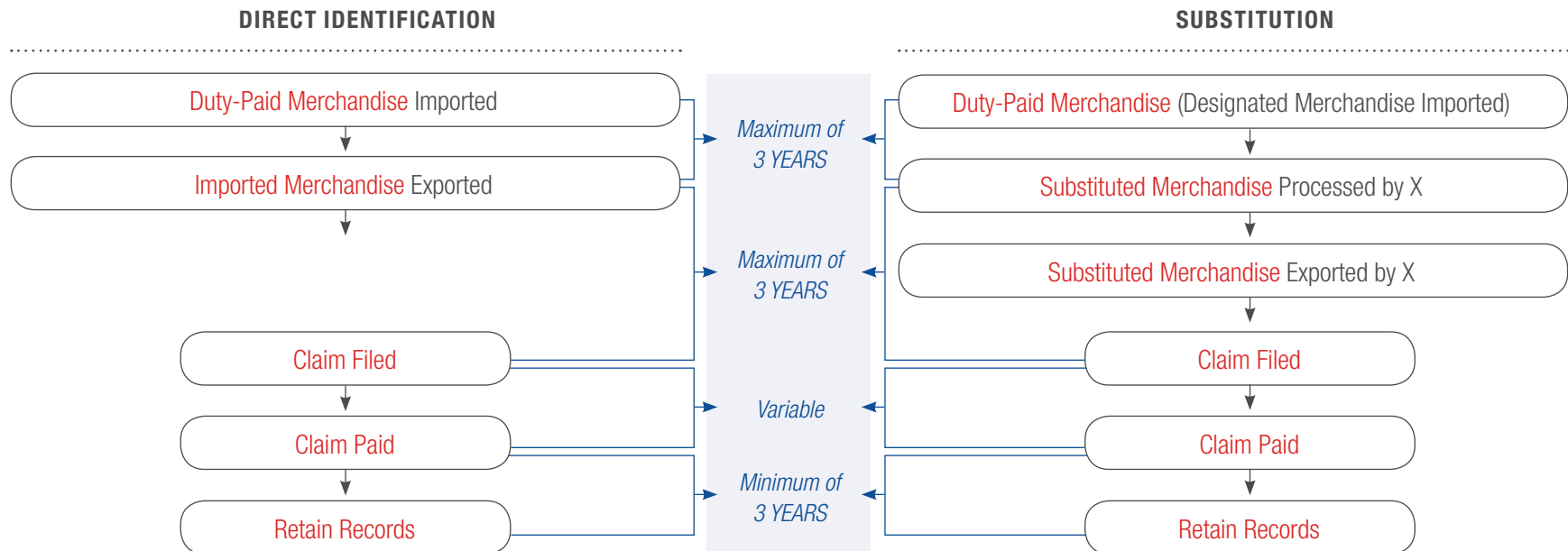


- Once the drawback-eligible products have been exported, a business has up to three years to complete the drawback process.
- A drawback claimant is required to retain records for three years from date of payment.

SAME CONDITION/UNUSED MERCHANDISE DRAWBACK

- Goods on which drawback is being sought must be exported within three years of the initial importation date.
- Customs must be notified of “intent to export” at least five working days before scheduled exportation. This allows Customs the opportunity to inspect the goods and ensure that they are in the “same condition” as

TIME FRAMES | Unused Merchandise Drawback



when originally imported. In instances where “substitution” is claimed, Customs will inspect the goods to ensure they are commercially interchangeable. According to CBP, if the merchandise is exported without being presented to CBP, drawback will automatically be denied.

- The drawback process must be completed within three years of exportation.

REJECTED MERCHANDISE DRAWBACK

- To [qualify](#) for a rejected merchandise drawback, a claimant must return the rejected products to Customs control within three years of the original date of import.

Many businesses are pleasantly surprised to learn that drawback claims may be submitted retroactively for transactions that took place as long as three years ago. Businesses that are able to produce the required documentation often find their initial drawback claim to be quite a windfall. But the fact that more than \$2 billion in drawback funds go unclaimed each year seems to indicate the complexity of the filing process.

Duty Drawback and NAFTA

The North American Free Trade Agreement (NAFTA) provides specific instruction with regard to drawback eligibility. In essence, NAFTA places limits on the amount and type of drawback that can be obtained.

Under the terms of the trade agreement, the U.S. eliminated manufacturing drawbacks on qualified goods exported to Canada beginning in 1994 and on goods exported to Mexico beginning in 2001. NAFTA also eliminated the use of the unused substitution drawback in 1994. This left the direct identification method as the primary drawback option for NAFTA-based claims.

The trade agreement also stipulates that the amount of duty to be refunded is the “lesser of the total amount of customs duties paid on the goods or materials when imported in the United States and the total amount of customs duties paid on the finished good in the NAFTA country to which it is exported.”

According to Washington-based international law specialist Neville Peterson, there are several ways for U.S. importers and exporters to minimize the drawback restrictions put in place by NAFTA. Companies may “in certain cases be able to limit the impact of these changes by shifting sourcing patterns and manufacturing sites, or by utilizing tariff advantaged facilities, such as Customs bonded warehouses.”

Another option is for U.S. businesses to take advantage of Canada’s [Duties Relief Program](#), which seeks to rectify “double taxation” issues by refunding import duties on goods that are later exported.

Filing a Drawback Claim: Documentation and Recordkeeping

The drawback process can be challenging, which is why most businesses choose to outsource the filing process to a customs broker. Even the CBP website states very clearly: “Be aware the process of filing for drawback can be involved and the time it takes to receive funds can be lengthy.”

“Be aware the process of filing for drawback can be involved and the time it takes to receive funds can be lengthy.”

This leads to another critical component of the drawback process—recordkeeping and compliance. It is critically important for a business to (a) satisfy CBP’s *exact* documentation requirements, (b) maintain all related documents for a period of at least three years, and (c) ensure that all appropriate business divisions are retaining records.

Documentation

In order to apply for any type of drawback, a claimant will need to demonstrate that duty was paid on a particular item both at time of import and again when it was exported.

Required Paperwork

Unused Merchandise Drawback

Import Records for Unused Merchandise Claims

- Entry Summary (Customs Form 7501)
- Commercial Import Invoice

Export Records for Manufacturing Claims

- Export Bill of Lading
- Export Invoice
- Electronic Export Information (EEI) filing (formerly known as Shipper’s Export Declaration)

Manufacturing Drawback

Import Records for Manufacturing Claims

- Entry Summary (Customs Form 7501)
- Commercial Import Invoice

Manufacturing Records

- Dated proof that items were received
- Dated proof items were used in manufacturing
- Possible proof of waste value

Export Records for Manufacturing Claims

- Export Bill of Lading
- Export Invoice
- Electronic Export Information (EEI) filing (formerly known as Shipper’s Export Declaration)

Proof of Import

This requires submission of Customs Form 7551, which lists a shipment's contents and indicates tariff classifications and duty. In addition, a commercial invoice is required, which provides more detailed information and unit values for those products.

A claimant will need to produce manufacturing records to prove that those imports were used in the manufacturing process. If any parts of the imports were discarded, waste summary documentation will be required, especially if any value can be ascribed to the discarded materials.

Proof of Export

A claimant will need to prove that the items were subsequently exported. This will require documentation, such as a shipper's export declaration, a shipper's invoice, and a bill of lading.

Customs Audit

A business must be prepared for the likelihood that Customs will decide to go beyond the requested documentation and delve deeper to determine the validity of a drawback claim. In other words, a smart business will plan proactively for an audit by taking steps to ensure meticulous recordkeeping throughout every department and business function.

A customs audit may include a “*desk audit*,” which generally consists of a letter from CBP asking for clarification of submitted information or additional verification. A desk audit is not uncommon for a first-time drawback claim or if a claim reaches a certain dollar threshold.

Compliance reviews are becoming increasingly common and generally involve the same type of information request as a desk audit. The major difference is that whereas a desk audit is completed via an exchange of correspondence, a compliance review is conducted through on-site interactions.

A final option would be for CBP to conduct a thorough *regulatory audit*, which involves extensive requests for records and documentation, and requires numerous face-to-face meetings between CBP auditors and key representatives of the business claiming drawback.

Because a business can never be certain what might spark CBP to request additional information, it is best to incorporate high standards for recordkeeping throughout an organization. Following are some general guidelines for establishing a “duty drawback compliant” recordkeeping process:

- You must be able to produce items including cash receipts, purchase orders, work orders, and accounts receivable records, to name a few.
- Records must prove traceability of goods from one stage to another and support regulatory requirements at each stage in the process.
- Records must link importation, manufacture, and exportation.
- Each party must keep its own records.
- Records may be required from different departments within a single organization.
- Records must be retained for a minimum of three years after receipt of a drawback reimbursement.

Documentation to be Retained for Audit

Records must be retained for at least three years after payment of drawback claim.

Manufacturing Claims

Import Records for Manufacturing Claims

- Entry Summary
- Commercial Import Invoices
- Purchase Order
- Receiving Reports
- Payments Documents
- Inventory Records

Export Records for Manufacturing Claims

- Shippers Export Declaration
- Purchase Orders
- Records of Delivery to Dock
- Cash Receipt Records
- Export Invoices
- Export Bills of Lading

Unused Merchandise

Import Records for Unused Merchandise Claims

- Entry Summary
- Commercial Import Invoices
- Purchase Order
- Receiving Reports
- Payments Documents
- Inventory Records

Export Records for Unused Merchandise Claims

- Shippers Export Declaration
- Purchase Orders
- Records of Delivery to Dock
- Cash Receipt Records
- Export Invoices
- Export Bills of Lading

The Approval Process

CBP defines a completed drawback claim as a file that “consists of a correctly completed drawback on entry on [Customs form] CF 7551, applicable certificates of manufacture and delivery on CF 7552, applicable Notices of Intent to Export, Destroy, or Return Merchandise for Purposes of Drawback on CF7553, applicable import entry numbers, coding sheet unless data is filed electronically, and evidence of exportation and destruction.”

If a claim is found to be lacking in any of these requirements, it will be rejected.

But assuming all paperwork is adequately filed, the drawback claim will enter CBP’s review process. As many businesses are quick to learn, the review process can take several YEARS to process. This lengthy review time could mean that businesses are unable to access their drawback refund, which could have a negative impact on operations.

As a way to address this lag time, CBP offers an **accelerated payment program** through which claimants can access their drawback reimbursement within a matter of weeks. However, a business must receive prior approval to participate in the accelerated payment program and post a bond upon approval. Like the drawback program itself, the accelerated payment program is considered a privilege, so a business should not assume automatic approval.

Rejection of Claims

Top Reasons for Rejection of Drawback Claims

- Clerical Errors
- Failure to thoroughly complete required forms
- Improper or Missing Documentation

Conclusion

The concept of duty drawback was passed into law in 1789 by the very first U.S. Congress. Legislators realized then the importance of promoting export opportunities by minimizing the impact of international duties.

But despite the good intentions of duty drawback, the program remains vastly underutilized with an estimated \$2 billion in drawback funds going unclaimed each year. This is primarily because the process of filing for a drawback and satisfying the documentation and recordkeeping requirements are quite onerous. Many businesses opt not to spend the time and resources to try and navigate the drawback filing process and therefore leave money on the table to which they are legally entitled.

The good news though is that businesses do not have to navigate the process themselves. Experienced customs brokers and logistics professionals can oversee the process from start to finish, so a business need not allocate precious resources to the drawback process. Businesses that make the decision to apply for a drawback—and are rewarded for their efforts with a refund check—generally find that the results justify the effort.

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