§ 191.43 Unused merchandise claim.

Rejected merchandise may be the subject of an unused merchandise drawback claim under 19 U.S.C. 1313(j)(1), in accordance with subpart C of this part, to the extent that the merchandise qualifies therefor.

§ 191.44 Destruction under Customs supervision.

A claimant may destroy merchandise and obtain rejected merchandise drawback by complying with the procedures set forth in §191.71 of this part relating to destruction.

Subpart E—Completion of Drawback Claims

§ 191.51 Completion of drawback claims.

(a) General—(1) Complete claim. Unless otherwise specified, a complete drawback claim under this part shall consist of the drawback entry on Customs Form 7551, applicable certificate(s) of manufacture and delivery, applicable Notice(s) of Intent to Export, Destroy, or Return Merchandise for Purposes of Drawback, applicable import entry number(s), coding sheet unless the data is filed electronically, and evidence of exportation or destruction.

(2) Certificates. Additionally, at the time of the filing of the claim, the associated certificate(s) of delivery must be in the possession of the party to whom the merchandise or article covered by the certificate was delivered. Any required certificate(s) of manufacture and delivery, if not previously filed with Customs, must be filed with the claim. Previously filed certificates of manufacture and delivery, if required, shall be referenced in the claim.

(b) Drawback due—(1) Claimant required to calculate drawback. Drawback claimants are required to correctly calculate the amount of drawback due on the drawback entry is generally to be

VerDate Mar<15>2010 11:30 May 27, 2010 Jkt 220060 PO 00000 Frm 00570 Fmt 8010 Sfmt 8010 Y:\SGML\220060.XXX 220060wwoods2 on DSK1DXX6B1PROD with CFR