decision to examine the merchandise (see paragraph (f) of this section), but
the merchandise is exported or de-
stroyed without having been presented
to Customs for such examination, any
drawback claim, or part thereof, based
on the Notice of Intent to Export, De-
stroy, or Return Merchandise for Pur-
poses of Drawback, shall be denied. If
Customs notifies the designated party,
in writing, of its decision to waive ex-
amination of the merchandise, or, if
timely notification of a decision by
Customs to examine or to waive exam-
ination is absent, the merchandise may
be exported or destroyed without delay
and shall be deemed to have been re-
turned to Customs custody.

(f) Time and place of examination. If
Customs gives timely notice of its deci-
sion to examine the merchandise to be
exported or destroyed, the merchandise
to be examined shall be promptly pre-
sented to Customs. Customs shall ex-
amine the merchandise within five (5)
working days after presentation of the
merchandise. The merchandise may be
exported or destroyed without exam-
ination if Customs fails to timely ex-
amine the merchandise after presen-
tation to Customs, and in such case the
merchandise shall be deemed to have
been returned to Customs custody.

(g) Extent of examination. The appro-
 priate Customs office may permit re-
lease of merchandise without examina-
tion, or may examine, to the extent de-
termined to be necessary, the items ex-
ported or destroyed.

(h) Drawback claim. When filing the
drawback claim, the drawback claim-
ant must correctly calculate the amount
of drawback due (see §191.51(b) of
this part). The procedures for re-
structuring a claim (see §191.53 of this
part) shall apply to rejected merchan-
dise drawback if the claimant has an
ongoing export program which qual-
ifies for this type of drawback.

(i) Exportation. The claimant shall ex-
port the merchandise and shall provide
documentary evidence of exportation
(see subpart G of this part). The claim-