



Documents Required for Drawback Documentary Evidence

The following is a listing of normal documents required for drawback documentary evidence. These show purchase, import, inventory, manufacture (if applicable), shipping and proof of export. Please keep in mind that there may be more records for a specific case or your firm may have different, but equal documentation that will provide the same data for evidence.

Import and receipt

- Purchase order, vendor confirmation
- Accounts payable, disbursement records, payment documents
- Import bills of lading, invoices, packing lists
- Customs entry summary (7501), import invoice and other entry documents
- Transportation document from entry port to factory
- Importer factory dock receipts, warehouse/factory inspection reports
- Certifications regarding grade, specifications or content
- Internal laboratory inspection reports
- Inventory records, transaction logs, stores control

For unused merchandise drawback, proof the merchandise has not been used

- Inventories, material requisitions, travelers or labor routing sheets, or other material movement documents or records which show that the imported merchandise was not used in production – shows non-use.
- Certifications regarding grade, specifications, content (shows imported condition).

For unused merchandise substitution drawback, proof the merchandise was commercially interchangeable

- Product specifications, engineering reports, quality oriented standards, e.g. standards established by industry wide organizations. Recent Court of International Trade findings have held that for drawback purposes, commercial interchangeability is determined by a two-part inquiry: first, the import and exported merchandise must be commercially accepted; and second, the description of the imported and exported merchandise must match on the sale invoice or contract.

Merchandise imported for manufacture under direct identification drawback

- Production/manufacturing records, bills of material, inventory and waste records
- Bills of material, formulas, scrap or waste records
- Job or work orders, inventory picks, travelers, serial lot number control records
- Inventory methodologies (like inventory turnover rates or “turns”) FIFO or other approved Customs methods
- Stores requisition, work in progress records showing that production occurred.



These records must show:

- Dates or inclusive date of manufacture
 - Quantity and identity on imported duty-paid merchandise used in, or if claim for waste is waived, and there are no multiple products, the quantity and identity of the imported merchandise appearing in the articles manufactured
 - Quantity and description of the articles manufactured
 - Quantity of waste incurred (if claim for waste is made and the “appearing in” basis is used, waste records need not be kept unless required to establish how much imported duty-paid merchandise appeared in the finished articles)
- Finished goods inventory records, in which the finished goods can be shown to have been produced at the manufacturing facility.

Merchandise imported for manufacture under substitution manufacturing drawback

- Proof the substituted merchandise was of the same kind and quality
 - Sales contracts, customer purchase order specifications, commercial invoices or inventories
 - Lab reports, engineering specifications, product specifications
 - Bills of material plus all revisions from the earliest date of receipt of the designated merchandise to the current date
 - Production/manufacturing records, bills of material, inventory and waste records
 - Bills of material, formulas, scrap or waste records
 - Job or work orders, inventory picks, travelers, serial lot number control records
 - Stores requisition, work in progress records showing that production occurred.
- These records must show:
- Dates or inclusive dates of manufacture
 - Quantity and description of the articles manufactured
 - The quantity of merchandise of the same kind and quality as the designated merchandise used to produce or appearing in the exported articles
 - That, within 3 years after receiving the designated merchandise at its factory, the manufacturer or producer used it in manufacturing or production and that during the same 3 year period, it manufactured or produced the exported articles.
- Finished goods inventory records, in which the finished goods can be shown to have been produced at the manufacturing facility.
 - Proof that the completed articles were exported within 5 years after the importation of the designated merchandise.



Exportation, port of export and date

- Warehouse withdrawals, inventory pick lists, finished goods inventory, transaction log
- Export sales invoices, packing lists, customer purchase orders, sales contracts
- Delivery records from plant to point of export
- Signed bills of lading, notice of foreign trade zone transfer, foreign customs documents
 - If not the original signed bill of lading, air waybill, freight waybill, Canadian Customs manifest, and or cargo manifest issued by the exporting carrier, then certified copies thereof are acceptable for drawback records. Certification must be made by the exporter, claimant or authorized agent and must state that the bill of lading or other documentation establishing export is a true copy of the original document. This certified export document will then serve as the actual evidence of exportation.

- Accounts receivable, cash receipts