

PART 191--DRAWBACKTITLE 19--CUSTOMS DUTIES

CHAPTER I--UNITED STATES CUSTOMS SERVICE, DEPARTMENT OF THE  
TREASURY

PART 191—DRAWBACK

Subpart B--Manufacturing Drawback

**Sec. 191.24 Certificate of manufacture and delivery.**

(a) *When required.* When an article or drawback product manufactured or produced under a general manufacturing drawback ruling or a specific manufacturing drawback ruling is transferred from the manufacturer or producer to another party, a certificate of manufacture and delivery shall be prepared and certified by the manufacturer.

(b) *Information required on certificate.* The following information shall be required on the certificate of manufacture and delivery executed by the manufacturer or producer:

- (1) The person to whom the article or drawback product is delivered;
- (2) If the article or drawback product was manufactured or produced under a general manufacturing drawback ruling, the unique computer-generated number assigned to the letter of acknowledgment for that ruling, and if the article or drawback product was manufactured or produced under a specific manufacturing drawback ruling, either the unique computer number or the T.D. number for that ruling;
- (3) The quantity, kind and quality of imported, duty-paid merchandise or drawback product designated;
- (4) Import entry numbers, HTSUS number for the imported merchandise to at least the 6th digit (such HTSUS number shall be from the entry summary and other entry documentation for the imported, duty-paid merchandise unless the issuer of the certificate of manufacture and delivery received the merchandise under another certificate (either of delivery or of manufacture and delivery), in which case such HTSUS number shall be from the other certificate), and applicable duty amounts;
- (5) Date received at factory;
- (6) Date used in manufacture;
- (7) Value at factory, if applicable;
- (8) Quantity of waste, if any, if applicable;
- (9) Market value of any waste, if applicable;
- (10) Total quantity and description of merchandise appearing in or used;
- (11) Total quantity and description of articles produced;
- (12) Date of manufacture or production of the articles;
- (13) The quantity of articles transferred; and
- (14) The person from whom the article or drawback product is delivered.

(c) *Filing of certificate.* The certificate of manufacture and delivery shall be filed with the drawback claim it supports (unless previously filed) (see Sec. 191.51 of this part).

(d) *Effect of certificate.* A certificate of manufacture and delivery documents the delivery of articles from the manufacturer or producer to another party, identifies such articles as being those to which a potential right to drawback exists, and assigns such potential rights to the transferee (see also Sec. 191.82 of this part).