

Delivery Certificate for Purposes of Drawback Form CBP-7552
(Instructions)

TYPE OF CERTIFICATE

This form may be used as a certificate of delivery (CD) or as a certificate of manufacture and delivery (CM&D). Please check the appropriate box for the method of filing this document.

A new form (CBP-7552) as a certificate of manufacture and delivery, must be prepared each time there is a change to the merchandise due to an additional manufacturing operation.

A new form (CBP-7552) as a certificate of delivery, must be prepared each time merchandise transfers to a different company. Only one import entry can be listed on a Certificate of Delivery unless written permission is received from a Drawback Center to list more than one.

If continuation sheets are used, the same column headings must be used.

For **Certificates of Delivery**, complete block 6-12, 14-21, and 31.

For **Certificates of Manufacture & Delivery**, complete all blocks, except block 14.

1. **CM&D Number** - Record the six digit number assigned to this document. This number is available from the Drawback Center to repeat filers as a preassigned group to an individual company. If a company is not a repeat filer, the Drawback Center will assign the number and notify the company.

2. **Port Code** - Record the four-digit numeric code of the port where the document is filed. The port code should be shown as follows: NNNN (no spaces or hyphens). The port codes for the seven drawback centers are as follows:

Boston	0401	Miami	5201
Chicago	3901	New York	1001
Houston	5301	San Francisco	2809
Los Angeles	2704		

3. **Drawback Ruling Number** - Indicate the general or specific manufacturing drawback ruling number assigned to your company. The format is NN-NNNNN-NNN. If a ruling is pending Bureau of Customs and Border Protection (CBP) approval, indicate "pending" in this block.

4. **Type Code** - Indicate the appropriate two-digit numeric codes as reflected below:
 - 41 - Direct Identification Manufacturing
 - 44 - Substitution Manufacturing
 - 46 - Other

5. **ID Number of Transferor** - Record the IRS, social security or CBP assigned number of the transferor. The following formats shall be used:

IRS number with suffix	NN-NNNNNNNNXX
Social security number	NNN-NN-NNNN
CBP assigned number	NNNNNNN-NNNNN

Note: The suffix (XX) is integral to the IRS number. If a specific suffix has not been added via a CBP-5106, add 2 zeros at the end.

6. **From Transferor** - Record the company name and complete address from whom the delivery was made.
7. **To Transferee** - Record the company name and complete address to whom the merchandise was delivered.

Imported Duty Paid, Designated Merchandise or Drawback Product

8. **Use** - Indicate the appropriate type that pertains to this merchandise and its intended use. The type codes are:

I	- Import (the original imported item)
D	- Drawback Product
CI	- Commercially Interchangeable (J2 only)
P1	- Petroleum Derivative (1313p(2)(ii))
P2	- Petroleum Derivative (1313p(2)(iv))

D - If articles were received on a CM&D, and are now being delivered to a second party without changing them; or these articles will now be used in a second manufacturing operation.

CI - Merchandise actually transferred is commercially interchangeable with the original import. This merchandise cannot be used in a manufacturing operation.

P1 - Company manufactured a finished petroleum derivative which is being substituted or which is transferred from manufacturer to exporter for which exporter can substitute.

P2 - Company imported a finished petroleum derivative which is being substituted by exporter or was received by exporter for which exporter can substitute.

When this document is used as a CD only, types I, D, CI or P2 can be used. When preparing a CM&D, types I, D, or P1 can be used.

9. **Import Entry or CM&D Number(s)** - Record import entry number(s) or CM&D number(s) you are designating, on which this drawback transaction is based. These numbers are used to identify the entry for retrieval in order to verify actual duties paid and merchandise imported. Entry numbers consist of XXX-NNNNNNN-C and appear on the CBP-7501 or the delivery certificate prepared by the importer and issued to your company.

If the product received was manufactured under drawback regulations by another company using imported merchandise, enter the six digit Certificate of Manufacture and Delivery number (CM NNNNNN).

If the claim does not reflect the appropriate number of digits, the claim will need to be corrected.

10. **Port Code** - Record the four digit numeric code of the port where the CBP-7501 was entered. The port code for a CM&D must be the number of the Drawback Center where the CM&D is on file.
11. **Import Date** - Record the numeric eight-digit import date on the import entry. For 1313(p) provide the entry date in lieu of the import date.
12. **CD** - Complete only if a subsequent transfer via CD of merchandise imported by someone else or when the manufacturer preparing a CM&D is not the importer. If the transfer was not the importer shown on CBP-7501, a Certificate of Delivery (CD) must be issued. Record a "Y" to indicate you are not the importer, but have a CD in your possession from the importer.
- 13a. **Date Received** - Complete if you are filing a CM&D under 1313(b). Record the numeric date or range of dates when the merchandise was received at the factory for processing.
- 13b. **Date(s) Used** - If you are filing a CM&D under 1313(b), record the numeric date, or inclusive dates the designated (imported) merchandise was used to manufacture a new and different article. The manufacture process must be completed within three years after receipt at the factory of the designated merchandise.

14. **Date Delivered** - Complete for Certificate of Delivery only. Record the numeric eight digit date or range of dates on which the merchandise was delivered to the transferee, date title transferred or delivered on consignment.
15. **HTSUS Number** - Furnish the six-digit HTSUS number from the CBP 7501 or as shown on the CD that was issued. (Not required if a CM&D No. is listed in block 9.)
16. **Description of Merchandise** - Provide a description of the imported merchandise (as shown on the import invoice) or the drawback product received on a CBP-7552 that covers this drawback transaction. Include in the description any model, style or part numbers and/or grades; colors; and sizes.

List all items that are selected for designation that are on an individual import entry number before proceeding to the next import entry number and its information.

If a CM&D No. is listed in block 9, use the description from block 24 of the CM&D.

17. **Quantity & unit of measure** - Record the quantity and unit of measure (as shown on the import invoice) of the designated merchandise or drawback products. (This block can be shown as individual columns on an attachment.)
18. **Entered Value Per Unit** - Record the entered value per unit for ad valorem duty rates for the amount of designated merchandise or use appropriate unit of measure with specific duty rate. This is obtained from the import invoice or certificate of delivery (CD). If the quantity designated is less than the total quantity shown on the invoice or CD, the value must be recalculated for the quantity actually used for this document. (Any changes included on the CBP-7501 such as exchange rates, added dutiable charges, or subtracted non-dutiable charges must be included in this recalculation.) If drawback products are received from a CM&D, no entered value per unit is required.
19. **Duty (100%)** - Record the total duty paid on the **delivered** merchandise. (If drawback products are received from a CM&D, use the figure from block 28 and calculate for quantity being used.)
20. **Total** - Record the grand total of all amounts in #19 above.
21. **Contact Name, Address, Phone and Facsimile Number of Preparer** - Type in the name, address, phone and facsimile number of the person preparing this document. When items need to be corrected or additional information is required, the drawback office will contact the named individual.

Manufactured Articles

22. **Quantity & Description of Merchandise Used** - Record the quantity and description of the merchandise used in the manufacture process. If substituted merchandise is used, it must meet the same kind and quality requirements as stated in the manufacturing drawback ruling. The substituted merchandise must be used to manufacture the delivered articles within 3 years after the date in block 13 (Complete for 1313(b) or 1313(p)).
23. **Date(s) Manufactured** - Record the numeric date or inclusive dates on which the manufacture or production of the delivered article was completed.
24. **Description of Articles Manufactured** - Record the description of each article manufactured or produced in accordance with the drawback ruling number. Include in the description any model, style or part numbers.
25. **Quantity and Unit of Measure** - Provide the quantity for each individual item and the unit of measure.
26. **Date Delivered** - Record the numeric eight digit date, or range of dates, on which the merchandise was physically delivered to the transferee.
27. **Duty Available on Manufactured Articles** - Add all duties shown in block 19 for total duty that applies to each new article.
28. **Drawback Available Per Unit of Measure on Manufactured Articles** - Divide the dollar amount in block 27 by the total new articles for a per unit figure. If more than one article is made apportion the duty, based on the bill of material, to each article.
29. **Factory Location** - Indicate city and state.
30. **Exhibits** - Check a box and attach the exhibit to this document if you are using one of the following:

Relative Value - If multiple products are produced concurrently in the manufacture process. The amount of drawback paid will be based on the relative value distribution of only the articles delivered.

Petroleum - If petroleum is the imported merchandise, see C.R. 191, Appendix B, for the exhibits attached.

Domestic Tax Paid Alcohol - If domestic tax paid alcohol is used to manufacture or produce flavoring extracts and medicinal or toilet preparations (including perfumery).

Piece Goods - If finished piece goods are the manufactured article (articles of clothing not made).

Waste Calculation - If the basis of claim is used in less valuable waste on your drawback ruling.

Recycled - If during destruction any material is recovered from imported merchandise or article manufactured from imported merchandise.

Merchandise Processing Fee - If drawback is being claimed under unused merchandise (1313(J)(1) or (J)(2)) provisions.

(Sample exhibits and instructions on how to prepare these exhibits can be requested from any drawback center.)

31. **Status** - Complete if based on liquidated or estimated duties, voluntary tenders or other payment of duties. If an import entry listed on the claim is subject to an open issue, e.g. protests, reconciliation, etc., you must check the appropriate box, and identify that entry on the coding sheet or in this document.

You are required to make statements and declarations for the articles on this document. Each is self-explanatory. 19 CFR 191.10 and 191.24

The following are the seven Drawback Centers:

Customs and Border Protection
1210 Corbin Street
Elizabeth, NJ 07201

Customs and Border Protection
610 S. Canal Street
Room 602
Chicago, IL 60607

Customs and Border Protection
2350 N. Sam Houston Pkwy E
Room 9-125
Houston, TX 77032

Customs and Border Protection
300 S. Ferry Street
Room 1039
Terminal Island, CA 90731

Customs and Border Protection
10 Causeway Street
Room 801
Boston, MA 02222

Customs and Border Protection
P.O. Box 025280
Miami, FL 33102

Customs and Border Protection
555 Battery Street
Room 107
San Francisco, CA 94126