



## Drawback Claims on Merchandise Destroyed

by David Verkaik, VP of Drawback Development 10/17

The following is a Customs notice that was distributed to the trade on December 5<sup>th</sup>, 2012 via CSMS after Hurricane Sandy. This may be available now for those duty drawback claimants that are located in the Houston and Galveston, Texas area as well as those located in Florida that were impacted by the recent Hurricanes. You may be eligible for duty drawback refunds on any goods that were destroyed as a result of these disasters. JMR will be there for you to help you take advantage of this possible opportunity. We will gather all of the necessary data and documentation needed to prepare and file a drawback claim on your behalf. Please advise JMR if any of your merchandise has been destroyed due to this catastrophe. Once we hear from you, we will inquire with Customs in order to receive a final confirmation that we may claim drawback on this.

**CSMS #12-000535**

**Title: Drawback Claims on Merchandise Destroyed by Hurricane Sandy**

**Date: 12/5/2012 10:41:34 AM**

**To: Automated Broker Interface**

***This message is to provide guidance for claiming drawback on imported goods that were damaged or destroyed during Hurricane Sandy. If duties and taxes were paid and the goods are either exported or destroyed, the goods may qualify for a duty drawback refund under 19 U.S.C § 1313(c).***

***The importer will be required to provide documentation to U.S. Customs and Border Protection (CBP) with details about the condition of the merchandise, as well as any insurance claims filed. Please note that if the importer has been reimbursed for duties and taxes via an insurance claim, the merchandise is not eligible for drawback.***

***CBP will waive the requirement to file a CBP Form 7553, Notice of Intent to Export or Destroy, as long as the importer provides detailed supporting documents showing the movement of the merchandise from import through to its ultimate exportation or destruction. This documentation must include the submission of any comprehensive insurance claim filed by the claimant which indicates to CBP that duties and taxes were not included, as well as third-party destruction documentation which demonstrates to CBP that the merchandise was completely destroyed and will no longer be an article of commerce. All drawback claims which are submitted to CBP should be clearly marked as "Hurricane Sandy" filings to allow for acceptance of the claim with these special requirements.***

Please contact JMR if any of your merchandise was destroyed due to the recent hurricanes and we will explain the details on how we may be able to recover a refund of the related import duties.