

**Why do I need a manufacturer's affidavit?**

If an article was manufactured in the US, then exported, and is now being returned to the US, then the article must meet certain standards to qualify for duty-free status under Customs regulations (see CFR 19, 10.1). If the article is being returned "without having been advanced in value or improved in condition by any process of manufacture or other means", then it is not subject to duty upon its return to the US. An importer must be able to certify that the articles qualify as US Goods Returned, as false declarations are violations of Customs law.

**What do I need to provide as proof?**

According to CFR 19.10.1 (a)(1 and 2), there are two written declarations that must be provided. The first is a declaration by the foreign shipper that the articles were exported from the US and have not undergone any physical changes that improve them. The second is a "declaration by the owner, importer, consignee, or agent having knowledge of the facts regarding the claim for free entry. If the owner or ultimate consignee is a corporation, such declaration may be signed by the president, vice president, secretary, or treasurer of the corporation, or may be signed by any employee or agent of the corporation who holds a power of attorney executed under the conditions outlined in subpart C, part 141 of this chapter and a certification by the corporation that such employee or other agent has or will have knowledge of the pertinent facts."

**Does this apply to every article of U.S. Goods?**

Foreign shippers are advised to review the requirements for shipping U.S. Goods with their customs broker prior to shipment. There are exceptions, but generally, the manufacturer's affidavit must "be filed in connection with the entry of articles in a shipment valued over \$2,500 and claimed to be free of duty under subheading **9801.00.10** or **9802.00.20**, Harmonized Tariff Schedule of the United States (HTSUS)."

Please contact us if you have any questions.

I, \_\_\_\_\_, declare that to the best of my knowledge and belief the articles herein specified were exported from the united States, from the port of \_\_\_\_\_ on or about \_\_\_\_\_, and that they are returned without having been advanced in value or improved in condition by any process of manufacture or other means.

I further declare that U.S. Manufacturer's Drawback:  was claimed\*  was NOT claimed

Marks	Number	Quantity	Description	Value in US Dollars

Name of Manufacturer: \_\_\_\_\_  
 Address of Manufacturer: \_\_\_\_\_  
 \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_

Date: \_\_\_\_\_

**Note:** This document must be signed by an officer of the corporation or an employee or agent of the corporation who holds a Power of Attorney and a certificate by the corporation that such employee or agent has or will have knowledge of the pertinent facts.

**\*If U.S. Manufacturer's Drawback is being claimed, please indicate the amount of drawback received, port and date filed:**

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