

- (c) with respect to the territory of the United States,
- (i) the following publications of the American Institute of Certified Public Accountants (AICPA), as updated from time to time:
- (A) AICPA Professional Standards,
 - (B) Committee on Accounting Procedure Accounting Research Bulletins,
 - (C) Accounting Principles Board Opinions and Statements,
 - (D) APB Accounting and Auditing Guides,
 - (E) AICPA Statements of Position, and
 - (F) AICPA Issues Papers and Practice Bulletins,
- (ii) the following publications of the Financial Accounting Standards Board (FASB), as updated from time to time:
- (A) FASB Accounting Standards and Interpretations,
 - (B) FASB Technical Bulletins, and
 - (C) FASB Concepts Statements.

[T.D. 95-68, 60 FR 46364, Sept. 6, 1995, as amended by T.D. 02-15, 67 FR 15482, Apr. 2, 2002; 67 FR 19810, Apr. 23, 2002]

PART 191—DRAWBACK

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§ 191.0

APPENDIX A TO PART 191—GENERAL MANUFACTURING DRAWBACK RULINGS
APPENDIX B TO PART 191—SAMPLE FORMATS FOR APPLICATIONS FOR SPECIFIC MANUFACTURING DRAWBACK RULINGS

AUTHORITY: 5 U.S.C. 301; 19 U.S.C. 66, 1202 (General Note 3(i), Harmonized Tariff Schedule of the United States), 1313, 1624; § 191.84 also issued under 19 U.S.C. 1514; §§ 191.111, 191.112 also issued under 19 U.S.C. 1309; §§ 191.151(a)(1), 191.153, 191.157, 191.159 also issued under 19 U.S.C. 1557; §§ 191.182–191.186 also issued under 19 U.S.C. 81c; §§ 191.191–191.195 also issued under 19 U.S.C. 1593a.

SOURCE: T.D. 98–16, 63 FR 11006, Mar. 5, 1998, unless otherwise noted.

§ 191.0 Scope.

This part sets forth general provisions applicable to all drawback claims and specialized provisions applicable to specific types of drawback claims. Additional drawback provisions relating to the North American Free Trade Agreement (NAFTA) are contained in subpart E of part 181 of this chapter. Those provisions relating to the United States-Chile Free Trade Agreement are contained in subpart H of part 10 of this chapter.

[T.D. 98–16, 63 FR 11006, Mar. 5, 1998, as amended by CBP Dec. 05–07, 70 FR 10884, Mar. 7, 2005]

§ 191.0a Claims filed under NAFTA.

Claims for drawback filed under the provisions of part 181 of this chapter shall be filed separately from claims filed under the provisions of this part.

Subpart A—General Provisions

§ 191.1 Authority of the Commissioner of Customs.

Pursuant to Treasury Department Order No. 165, Revised (T.D. 53654, 19 FR 7241), as amended, the Commissioner of Customs, with the approval of the Secretary of the Treasury, shall prescribe rules and regulations regarding drawback.

§ 191.2 Definitions.

For the purposes of this part:

(a) *Abstract*. *Abstract* means the summary of the actual production records of the manufacturer.

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(b) *Act*. *Act*, unless indicated otherwise, means the Tariff Act of 1930, as amended.

(c) *Certificate of delivery*. *Certificate of delivery* (see § 191.10 of this part) means Customs Form 7552, Delivery Certificate for Purposes of Drawback, summarizing information contained in original documents, establishing:

(1) The transfer from one party (transferor) to another (transferee) of:

(i) Imported merchandise;

(ii) Substituted merchandise under 19 U.S.C. 1313(j)(2);

(iii) A qualified article under 19 U.S.C. 1313(p)(2)(A)(ii) from the manufacturer or producer to the exporter or under 1313(p)(2)(A)(iv) from the importer to the exporter; or

(iv) Drawback product;

(2) The identity of such merchandise or article as being that to which a potential right to drawback exists; and

(3) The assignment of drawback rights for the merchandise or article transferred from the transferor to the transferee.

(d) *Certificate of manufacture and delivery*. *Certificate of manufacture and delivery* (see § 191.24 of this part) means Customs Form 7552, Delivery Certificate for Purposes of Drawback, summarizing information contained in original documents, establishing:

(1) The transfer of an article manufactured or processed under 19 U.S.C. 1313(a) or 1313(b) from one party (transferor) to another (transferee);

(2) The identity of such article as being that to which a potential right to drawback exists; and

(3) The assignment of drawback rights for the article transferred from the transferor to the transferee.

(e) *Commercially interchangeable merchandise*. *Commercially interchangeable merchandise* means merchandise which may be substituted under the substitution unused merchandise drawback law, § 313(j)(2) of the Act, as amended (19 U.S.C. 1313(j)(2)) (see § 191.32(b)(2) and (c) of this part), or under the provision for the substitution of finished petroleum derivatives, § 313(p), as amended (19 U.S.C. 1313(p)).