

U.S. Manufacturer's Affidavit

To be typed on your company's letterhead as such:

DATE: _____ IRS #: _____

ENTRY NUMBER: _____

DATED: _____

Dear sir,

I, (NAME OF PERSON MAKING DECLARATION), do hereby declare that we are the manufacturers of the articles covered by the above captioned entry and that these articles were manufactured by us in the United States of America.

(DESCRIPTION AND VALUE OF ARTICLES)

We hereby declare that no drawback has been paid thereon, nor on any part thereof; that no drawback will be claimed, nor any certificate of delivery has been made or will be issued.

(NAME OF COMPANY)

(SIGNATURE OF AN OFFICER OF THE COMPANY)

(TITLE)

INSTRUCTIONS FOR FILLING OUT MANUFACTURER'S AFFIDAVIT

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 and claimed to be free of duty under subheading 9801.00.10 or 9802.00.20, Harmonized Tariff Schedule of the United States (HTSUS)."