



Summary of Drawback Activity

CSA importer name	Business Number	RSF month
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	Authority	NAFTA	Claim number	Plant	K32A vendor name and K32B exporter name	Claim period	Amount filed
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
13.							
14.							
15.							
16.							
17.							
18.							

Total claimed ►

How to complete the Summary of Drawback Activity

CSA importer name and Business Number (to the RM level) - This information has to match your entry on Form (E648-E) CSA Revenue Summary. The Summary of Drawback Activity and the CSA Revenue Summary are directly related. All drawbacks you list on your monthly Summary of Drawback Activity have to appear on your CSA Revenue Summary for that month.

RSF month - Enter the date (i.e., last business day of the month) you paid the amount.

Authority - Enter the legislative authority under which you are claiming the drawback.

NAFTA - Enter "Yes", if your drawback is affected by the limitations imposed by Article 303 of NAFTA (i.e., satisfactory evidence).

Claim number - Enter the CSA importer's internal claim reference number. An importer will use this number to identify a claim and its supporting documents. An importer will not repeat a claim number during any four-year period.

Plant - Enter the code or location of the plant where the goods are used in production.

K32A vendor name and K32B exporter name - Enter the K32A vendor name, city, and province as they appear on any relevant K32A certificate(s), and the K32B exporter name, city, and province, as they appear on any relevant K32B certificate(s).

Claim period - Enter the period covered by the claim (e.g., export period, production period, or sales period).

Amount filed - Enter the dollar amount of the drawback you are claiming, for each individual claim.

Total claimed - Enter the total amount filed, by totalling all drawback amounts claimed on one month's Summary of Drawback Activity. This amount has to agree with the corresponding information on your Form E648-E. You do not have to match the B3 trade data being claimed on the drawback to the revenue summary accounting period. However, you must have accounted for and paid duty on the goods before claiming a drawback on those goods.

As a CSA importer, you can record any drawback claims (i.e., offsets) on the Summary of Drawback Activity for the month, for which you:

- have met the program requirements outlined in the relevant D-Memoranda;
- have established linkages (audit trails) from the drawback to your production, transportation, and delivery systems, to support the facts; and
- have not previously offset or claimed those funds on another drawback claim or other adjustment.

If a filing time limit falls within the revenue summary period during which you claim a relevant drawback, we consider that time limit as having been met.

We have provided the Summary of Drawback Activity as a guide to help CSA importers in the display and presentation of the drawback summary information they need to support the CSA Revenue Summary. On agreement between the CBSA and a CSA importer, other formats for display and presentation will be accepted.

If a CSA importer files a Summary of Drawback Activity on which a drawback is identified as having been claimed, we will consider that the importer has received the drawback.