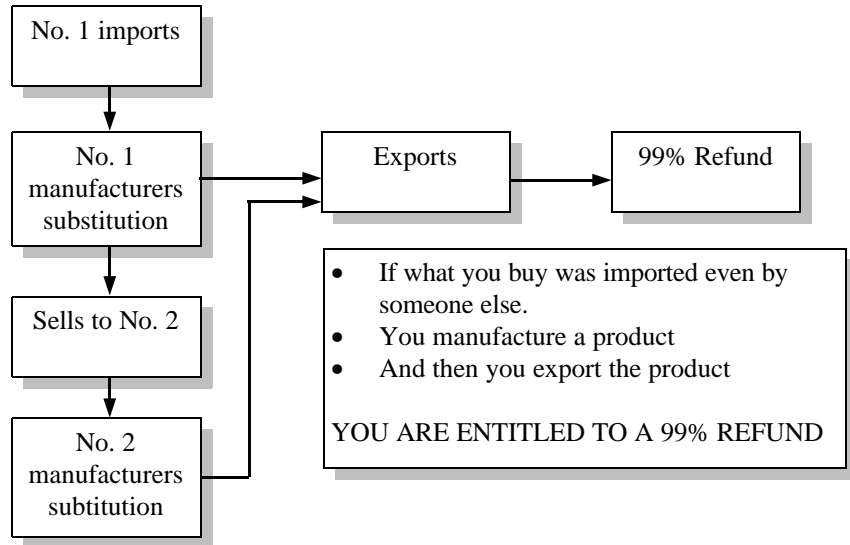


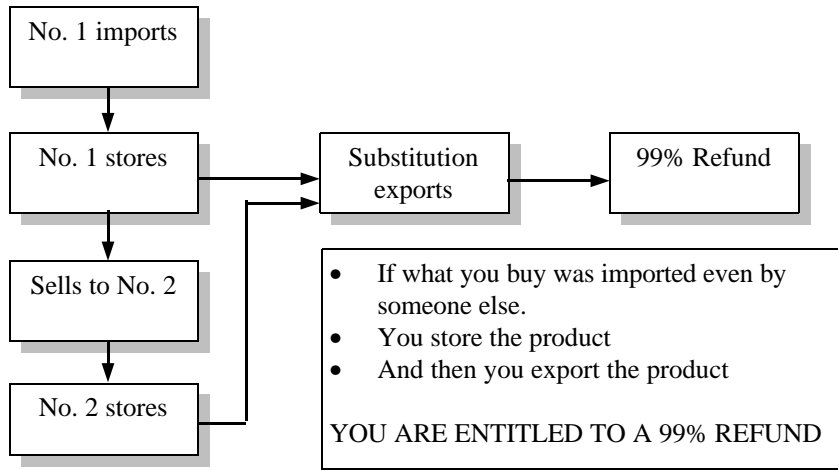
# Duty Drawback

## Manufacturer's Drawback



Substitution-The exported or delivered product need NOT contain imported merchandise in order to claim, but must contain merchandise in the “same kind and quality” as imported. Divisions or plant locations of the same corporation can share imports and exports.

## Same Condition Drawback



Substitution-You need not export the imported material in order to qualify. You must export a product “fungible” (commercially identical) to the imported product and in the SAME CONDITION as the imported product at the time of importation. Divisions or plant locations of the same corporation can share imports and exports.