

**Commercial Customs Operations Advisory Committee  
Secure Trade Lanes Subcommittee  
Export Modernization Working Group  
Draft Recommendation(s)**

**September 2024**

**COAC**

**COMMERCIAL CUSTOMS OPERATIONS  
ADVISORY COMMITTEE**

**Commercial Customs Operations Advisory Committee (COAC)**  
**Secure Trade Lanes Subcommittee**  
**Export Modernization Working Group**  
**Drawback Task Force**  
**Draft Recommendation(s)**

1. COAC recommends that CBP publish the Drawback Basket Provision Indicator list so that CBP drawback specialists and members of the trade community have the same visibility into all HTS codes categorized by CBP as “Other” per 19 USC § 1313(j)(5).
2. COAC recommends that should CBP decide to include a disclaimer with the Drawback Provision Indicator list, that disclaimer should only state that the list is subject to change at any time.
3. COAC recommends that the Drawback Basket Provision Indicator list be published at a minimum of once each year to CBP.gov and that CBP assign the appropriate resources to allow for the upkeep of the list, communication the publication of the list via a CSMS message.
4. COAC recommends that CBP develop a formal mechanism to dispute specific HTS numbers included on the Drawback Basket Provision Indicator list and create and publish guidelines for such disputes.