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POSTAL
UNION

CN 72 – Statement Return of undeliverable items

Completion instructions

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1 General rules

1.1 Accounting for the return of undeliverable items

The detailed rules for accounting for the return of undeliverable items are described in article 31-122 of the Convention Regulations.

A CN 72 is generated quarterly, half-yearly or yearly by the Post returning the undeliverable items. The recommended frequency is quarterly. In order to be considered for accounting, undeliverable items must be returned in dispatches of subclass UV.

Designated operators can either carry out the accounting steps themselves or rely on the forms generated and distributed centrally by the UPU International Bureau (IB).

When a designated operator relies on the UPU IB for the accounting steps, the IB generates the CN 72 on the basis of PREDES information and distributes it to both the origin and destination designated operators. Details of how calculations are performed centrally based on PREDES information can be found in the annex.

The return of undeliverable items is accounted for in two steps, for mail returned from operator A to operator B:

- For each quarter (or half-year or year), a CN 72 statement is generated;
- A yearly CN 73 account is generated for the total amount owed by operator B to operator A for the return of undeliverable items from operator A to operator B.

1.1 Main principles for grouping and presenting information in CN 72

Accounting for the return of undeliverable items is based on distance and mode of transport, with different rates applied for air, sea and land. In the case of land and sea transport, the rate is degressive and corresponds to a series of distance thresholds. In the case of air transport, the rate is fixed at 86% of the basic air conveyance rate set by the Postal Operations Council.

To facilitate the coverage of transport segments in CN 72 forms, dispatches are grouped by conveyance (air or surface) and route (i.e. transport path). All dispatches on the same route share the same cost calculation. The route consists of a list of locations/location codes for the transport segments covered.

For example, for a surface connection from La Poste (France) to the Netherlands, with transport by truck from Paris to Brussels and then another truck from Brussels to The Hague, the route can be represented as Paris – Brussels – The Hague, or alternatively FRCDGH – BEBRU, BEBRU – NLHAG.

In the case of air conveyance, the rating mechanism already covers transit/transshipment, so the route does not include the detailed transport path; rather, it is a direct link from origin to destination.

For example, for air conveyance from Australia to Switzerland, where airmail is flown from Sydney to Singapore and then from Singapore to Zurich on Mondays and Wednesdays, and from Sydney to Hong Kong and then from Hong Kong to Zurich on other weekdays, while different transport paths are used on different weekdays, the cost calculation already covers transit, so all dispatches will be based on the simple route “Sydney – Zurich”. Therefore the transit points (Singapore or Hong Kong) will be disregarded, and only the distance between Sydney and Zurich will be considered.

1.3 Display rules

The following general display rules apply to the form:

- For visual clarity, it is strongly recommended that dynamic content be displayed in a different font from that used for static text (headings, tags, etc.). It is also recommended that dynamic content be displayed in bold.
- Unless specified otherwise, numbers displayed in the form are right-aligned in the cells.
- The decimal separator is a dot (.).

- Numbers are displayed without leading zeros.
- Where no value is available or the value is zero for a cell, the cell is left blank.
- For all numbers with four digits or more, a space is used as the thousand separator. Example: 12 345.6.
- All weights reported in the form are expressed in kilogrammes, to one decimal place. Example: 5 432.4.
- All amounts are given in SDR and expressed to two decimal places.
- Where a numerical value is expressed with decimal numbers, the fractional part of those numbers is always displayed. For example, in the default weight format (expressed to one decimal place), a weight of 31 kg is displayed as 31.0.

N.B. – In tables, all calculations must be performed with the values as they are displayed. If a value is displayed as rounded, any calculation using this value must use the rounded value (as opposed to calculations that are based on non-rounded values and displayed as rounded). For example, if a calculated weight is 3.36 and it is expressed to one decimal place, then 3.4 is displayed. If another calculation uses this weight, it must use 3.4, not 3.36.

2 Template

The figure below shows the CN 72 template. The numbered tags show each zone to be completed and correspond to the completion instructions provided in section 3.

DETAILS PER ROUTE

CN 72 (back)

Route	Conveyance	15
	Transport links	16
	Remarks	17

Cost calculation

Total weight **18**

<input type="checkbox"/> Air 19		Distance	Weight	Rate	Amount		
<input type="checkbox"/> Land 20		< 1,000 km	< 3,000 km	< 5,000 km	Above	Total	
	Distance						
	Rate						
<input type="checkbox"/> Sea 21		< 1,000 n.m.	< 2,000 n.m.	< 4,000 n.m.	< 10,000 n.m.	Above	Total
	Distance						
	Rate						
	Amount						

Transport details

Origin	Destination	Type	Distance (km)	Remarks
22	23	24	25	26

Dispatches

Dispatch ID	Date	Weight	No. rec	VN	Remarks
27	28	29	30	31	32
Totals:	dispatches				

3 Completion instructions for zones shown in the form

The table below lists the zone numbers appearing in the template on the previous page. For each zone, the label and the completion instructions are indicated.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
1	Origin designated operator	Code and name of the operator that dispatched the mail. The code is the three-character designated operator code from UPU code list 211. The name is the corresponding operator name. The code and name are separated by a space followed by a hyphen followed by another space.
2	Destination designated operator	Code and name of the operator receiving the mail. The instructions provided for zone 1 also apply here.
3	Year and quarter	If the form is generated quarterly, the format used is YYYY Qx Example: 2022 Q1. If the form is generated half-yearly, the format used is YYYY Qx+Qy Example: 2022 Q1+Q2. If the form is generated for a full year, the format used is “all” YYYY Example: all 2022.
4	Date	Date the form was generated, in YYYY-MM-DD format.
	Table: Summary	This table provides a summary per route and the total cost for the period.
5	Conveyance	Indicates the method of conveyance of the mail, with the following possible responses: – “air” if the mail category is A or B; – “surface” if the mail category is C or D.
6	Route	Clear representation of the route using unique identifiers. The recommendation is to list the locations/location codes for the transport segments covered, or international mail processing centre (IMPC) codes for airmail. Examples: – CHZRHB – CNBJSA – BRU – NLHAG, NLRTM – CPH
7	Weight	Total weight of the mail for the route, in kg.
8	Handling	The amount corresponding to handling fees, in SDR, calculated as: [handling cost] = [weight] (see zone 7) x [handling rate] The handling rate may change over time and is specified in the UPU Convention Regulations. In 2022, it was 0.907.
9	Transport	There are three columns for reporting transport costs, corresponding to “air”, “land” and “sea”. It is possible, although rare, that on a specific route, several transport modes will be used and therefore more than one column will be completed for a single route. Details of cost calculation per type of transport are provided in the second page of the template.
10	Total	This column is the sum of the previous four columns: handling, air, land and sea.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
11	Total amount (SDR)	This is the sum of the “Total” column for all rows in the table. This amount is rounded to the nearest integer.
12	Designated operator preparing the form Signature	Signature of the person (postal operator representative or agent) preparing the form. If the form is generated by an IT system, the signature may be replaced by a printed name or any identifier that allows the person who generated the form to be traced.
13	Seen and accepted by the destination operator Place, date and signature	Where paper copies of the forms are exchanged, the receiving operator may enter the place, date and signature in this zone to officially confirm acceptance of the form.
14	Page ... / ...	The second page of the CN 72 template may be duplicated, so it is important to number the pages and also indicate on each page the total number of pages. If, for example, two routes are used, then the CN 72 will have three pages in total. In this case, “Page 1 / 3” will be displayed at the bottom of the first page.
	Details per route	The second page of the CN 72 template provides details on each route. There is one page per route, so multiple instances of the page may be used where several routes are used for sending UV dispatches between two designated operators.
	Route summary section	This section provides a brief summary of the route.
15	Conveyance	Same as zone 5.
16	Transport links	Same as zone 6.
17	Remarks	Free text field to provide any useful information related to the route.
	Cost calculation	The cost calculation table displays the cost calculation details for each mode of transport (air/land/sea) based on the total weight (see the dispatches section) and the summary of transport information (see the transport details section). Mail may, on a given route, be transported partly by land and partly by sea (for example). In this case, for each mode of transport, the transport details section indicates the distance and the cost calculation section provides the calculations. The overall amount for the route will appear only on the first page of the CN 72, in the total column (see zone 10).
18	Total weight	The total weight for the route. Same as the “Totals” row of the dispatches table.
19	Air	This section provides cost calculations for air transport. If air transport applies to the route in question, then the box is checked and details are provided for each of the four elements: <ul style="list-style-type: none"> – Distance: total distance of the route. – Weight: same as in zone 18. – Rate: rate for airmail, as defined in article 31-122: the basic air conveyance rate set by the POC, multiplied by 0.86. In 2022, this gave a rate of 0.000418 per kg and km. – Amount, calculated from previous columns: [amount] = [distance] x [weight] x [rate]

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
20	Land	<p>This section provides cost calculations for land transport. If land transport applies to the route in question, then the box is checked and details are provided as follows:</p> <ul style="list-style-type: none"> – Four columns corresponding to distance ranges: up to 1,000 km; 1,001 to 3,000 km; 3,001 to 5,000 km; and 5,001 km or higher (“above”); – Three rows for each column: <ul style="list-style-type: none"> • Distance: the total distance for the mode of transport and route is apportioned to each of the distance ranges in turn. For example, if the total distance is 1,500 km, then “1,000” is displayed in the first column, (heading “< 1,000 km”) and “500” is displayed in the second column (heading “< 3,000 km”); • Rate: rate for land transport and distance range, as defined in article 31-122; • Amount, calculated from the two rows above: [amount] = [distance] x [rate]; – The “Total” in the last column shows the total distance and total amount in the corresponding rows and is obtained by adding together the values in the previous columns.
21	Sea	<p>This section provides cost calculations for sea transport. If sea transport applies to the route in question, then the box is checked and details are provided, in the same way as for land transport (see zone 20).</p> <p>Rates are those applicable to sea transport; distances are displayed in nautical miles.</p> <p>N.B. – To convert distances in km to nautical miles, multiply by 0.539957.</p>
	Transport details	<p>This table provides transport details, with one row per transport segment. For category C or D mail, this table should be consistent with the transport information provided in EDI messages such as PREDES.</p> <p>For category A or B mail, a single row should be completed, for air transport from the mail origin to the mail destination, without any mention of flight transshipment.</p>
22	Origin	<p>For each transport segment, the origin is provided in this column. It is recommended to provide a code and a name to clearly identify the location.</p> <p>The code may be:</p> <ul style="list-style-type: none"> – a three-character IATA airport code; – a five-character UN/LOCODE; or – a six-character IMPC code.
23	Destination	Same as zone 22, but for the destination.
24	Type	One of the following modes of transport: “air”, “land” or “sea”.
25	Distance (km)	<p>In the case of air transport, this is the UPU airmail distance between the mail origin and destination (see commentary 3 to art. 33-101 of the Convention Regulations).</p> <p>For surface transport, this is the great-circle distance between two points on a sphere.</p>
26	Remarks	Free text field for any remarks regarding the transport segment reported.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
	Dispatches	This table lists all the dispatches for the route detailed at the head of the page. Dispatches are listed in alphabetic order of dispatch identifiers.
27	Dispatch ID	The 20-character dispatch identifier, compliant with UPU standard S8.
28	Date	The dispatch accounting date. This is the date displayed on the CN 31 dispatch bill, if generated, and corresponds to the “despatch-accounting-date” data element in PREDES.
29	Weight	The total dispatch gross weight used for accounting undeliverable returned mail. By default, this is the sum of the gross weight of all receptacles in the dispatch. Where verification notes (VNs) are raised and agreed, the weight takes into account the VN.
30	No. rec	Number of receptacles making up the dispatch.
31	VN	Where one or more VNs are raised, the VN identification numbers are listed here. N.B. – Each operator chooses how to identify its VNs. There is no UPU-level standard for VNs.
32	Remarks	Free text field for any additional remarks regarding the dispatch.
33	Page ... / ...	See zone 14

4 Sample completed form

A form completed with fictitious data is provided below, for air and surface conveyance combined, with three pages in total.

N.B. – In this sample, the completion information appears in blue in order to better differentiate static and dynamic information. In reality, all information is normally printed in black.

STATEMENT
RETURN OF UNDELIVERABLE ITEMS

CN 72

Origin designated operator	BEA - bpost - BELGIUM	Quarter 2022 Q1
Destination designated operator	ESA - Correos y Telégrafos Espagne	Date 2022-06-15

Summary

Con-veyance	Route	Weight (kg)	Handling	Amounts (SDR)			Total
				Transport			
				Air	Land	Sea	
air	BEBRUA - ESMADC	45.0	40.81	24.45			65.26
surface	BRU - CDG, CDG - MAD	125.2	113.56		52.05		165.61
Total amount (SDR)							231

Designated operator preparing the form
Signature

Seen and accepted by the destination operator
Place, date and signature

DETAILS PER ROUTE

CN 72 (back)

Route	Conveyance	air
	Transport links	BEBRUA - ESMADC
	Remarks	

Cost calculation

Total weight 45.0 kg

		Distance	Weight	Rate	Amount		
<input checked="" type="checkbox"/> Air		1 300	45.0	0.000418	24.45		
		< 1,000 km	< 3,000 km	< 5,000 km	Above	Total	
	Distance						
	Rate						
<input type="checkbox"/> Land	Amount						
		< 1,000 n.m.	< 2,000 n.m.	< 4,000 n.m.	< 10,000 n.m.	Above	Total
	Distance						
	Rate						
<input type="checkbox"/> Sea	Amount						

Transport details

Origin	Destination	Type	Distance (km)	Remarks
BEBRUA - Brussels	ESMADC - Madrid	air	1 300	

Dispatches

Dispatch ID	Date	Weight	No. rec	VN	Remarks
BEBRUAESMADCAUV20001	22.01.10	15.5	1		
BEBRUAESMADCAUV20002	22.02.13	18.2	1		
BEBRUAESMADCAUV20003	22.03.05	11.3	1		
Totals: 3 dispatches		45.0			

DETAILS PER ROUTE

CN 72 (back)

Route	Conveyance	surface
	Transport links	BEBRUA - ESMADC
	Remarks	

Cost calculation

Total weight **125.2 kg**

		Distance	Weight	Rate	Amount		
<input type="checkbox"/> Air							
		< 1,000 km	< 3,000 km	< 5,000 km	Above	Total	
	Distance	1 000	317			1 317	
	Rate	0.000366	0.000157	0.000137	0.000091		
<input checked="" type="checkbox"/> Land	Amount	45.82	6.23			52.05	
		< 1,000 n.m.	< 2,000 n.m.	< 4,000 n.m.	< 10,000 n.m.	Above	Total
	Distance						
	Rate						
<input type="checkbox"/> Sea	Amount						

Transport details

Origin	Destination	Type	Distance (km)	Remarks
BRU - Brussels	CDG - Paris	land	252	
CDG - Paris	MAD - Madrid	land	1 065	

Dispatches

Dispatch ID	Date	Weight	No. rec	VN	Remarks
BEBRUAESMADCCUV20001	22.01.22	33.2	2		
BEBRUAESMADCCUV20002	22.02.10	18.9	1		
BEBRUAESMADCCUV20003	22.03.06	40.1	3		
BEBRUAESMADCCUV20004	22.03.28	33.0	2		
Totals: 4 dispatches		125.2			

Cost calculations in CN 72 forms generated by the UPU International Bureau, based on PREDES

Introduction

Designated operators (DOs) returning undeliverable mail may decide to rely on the UPU International Bureau (IB) to generate the corresponding CN 72 forms on their behalf. This approach was established in order to simplify the accounting steps for DOs and the associated acceptance process: having forms generated by a neutral third-party may limit potential disputes.

When a CN 72 is generated by the UPU IB, it is based on only two sources of information:

- PREDES;
- verification note (VN) forms.

This annex details how the information is used in the CN 72.

Basic principles

Distance calculation

The distance between two geographical positions on Earth is calculated using the Haversine formula. This is the great-circle distance between two points on a sphere, given their latitude and longitude.

All distances calculated for the purpose of remuneration for the return of undeliverable letter mail are obtained using this formula.

As long as the geographical position (latitude and longitude) is known for two locations, the distance between them can be calculated using the Haversine formula.

Transport type

The mode of transport may be provided in PREDES for a transport segment, using one of the following codes from UPU code list 126:

- 1: sea
- 2: rail
- 3: road
- 4: air

For cost calculation, three types of transport are used: air, land and sea.

The transport type “land” for remuneration calculations corresponds to transport modes road (code 3) and rail (code 2) in PREDES.

Where the transport type cannot be determined from PREDES, it is determined using an algorithm.

To determine if transport is by land or sea based on the country of origin and country of destination, the following data is established for each country:

- Indication of whether a country is fully on an island without any road or rail connection to the nearest continent.
N.B. – Under this approach, the following countries are not considered to be islands: Bahrain, Singapore and the United Kingdom.
- Indication of the continent to which a country belongs.

Surface transport is considered to be by sea if:

- the country of origin or destination is an island; or
- the two countries are on different continents, with the exception of Europe and Asia, which are considered one continent.

Surface transport is considered to be by land otherwise.

A list of countries, with an indication of the continent to which they belong and whether they are islands, is provided at the end of this annex.

Step 1: PREDES and dispatch selection

Dispatches for the return of undeliverable items have subclass UV. PREDES must be made available to the IB for all UV dispatches.

Only PREDES V2.1 is considered. If PREDES V2.0 is sent instead, the message is ignored and the corresponding mail is not accounted for.

The account is generated quarterly. PREDES is taken into account for a given quarter subject to the following conditions:

- The dispatch accounting date in the message falls within the quarter;
- The PREDES message was sent during, or in the month immediately preceding or following, the quarter;
- Where multiple PREDES messages are sent for a dispatch, only the most recent message is considered;
- Both the origin and destination IMPCs of the dispatch must be valid and open on the accounting date, although IMPCs may be used for up to three months after their closure (see UPU reference list 108c).

Messages or dispatches that do not comply with the rules above are not taken into account in calculations. In the event of such non-compliance, the IB informs the sending operator.

N.B. – The UPU compliance project helps operators to maintain valid IMPC codes as origins and destinations of their dispatches.

If a dispatch is accounted for in a given quarter but appears again later in the year, in a new PREDES message, possibly with a new accounting date, different contents or transport segments, it is considered a duplicate and is not taken into consideration in accounting. Where this occurs, the IB informs the sending operator.

Step 2: Determine the weight

The weight is extracted from PREDES and is the sum of receptacle weights for all receptacles in the dispatch.

PREDES always provides at least one weight per receptacle, known as the “receptacle weight”, and may provide a net weight in addition to the receptacle weight.

PREDES also provides a receptacle type, with a receptacle type code from UPU code list 121.

As indicated in M41, PREDES V2.1, the net weight is only provided in the case of bilateral or multilateral agreements.

For cost calculations, the following rules apply:

- If the net weight is provided and the receptacle type code is not in the list below, then the net weight is used for accounting;
- In all other cases, the receptacle weight is used for accounting.

List of receptacle type codes for which the net weight is never used:

- BG (bag)
- GU (flat tray)
- IL (IPC tray)
- IS (IPC bag)
- PU (letter tray)

Where a VN has been raised for a UV dispatch, the VN may modify the total dispatch weight. In this case, the dispatch weight used for accounting is the weight agreed through the VN. A copy of the VN must be provided to the IB so that the new weight resulting from the VN process is taken into account in the CN 72.

Step 3: Determine the geographical positions of the dispatch origin and destination offices of exchange

The geographical positions (latitude and longitude) of IMPCs are maintained and published in UPU reference list 108d.

This list provides geographical coordinates for all open IMPCs – excluding military offices, which are not involved in the return of mail.

As indicated in step 1, if invalid IMPC codes are used, then the dispatch is not accounted for.

If a military unit is used mistakenly and if its coordinates are not known, then the dispatch is not considered in accounting and the sending Post cannot be remunerated for the dispatch. In such cases, the IB informs the sending Post.

Step 4: Transport cost calculation for airmail

For dispatches of mail in categories A (airmail) and B (S.A.L.), the transport cost is calculated on the basis of airmail distances, provided that all transport segments in PREDES are by air.

The procedure for establishing the airmail distance between a given city pair is as follows (commentary 3 to art. 33-101 of the Convention Regulations):

- The true (i.e. actual) great-circle distance is calculated first.
- This figure is increased by a coefficient (2.5%) to cover possible intermediate stops.
- The resulting figure is then rounded to the nearest 100 km.

Since this procedure already covers possible intermediate stops, distance calculation for airmail uses only the origin and destination IMPCs.

The algorithm comprises the following steps:

- Obtain the geographical coordinates of the origin and destination IMPCs.
- Calculate the great-circle distance between these coordinates.
- Increase this distance by 2.5%.

- Round the result to the nearest 100 km.
- Multiply the resulting distance by the basic air conveyance rate and weight.

Where some transport segments are by surface, then the algorithm detailed in step 5 below applies.

Step 5: Transport cost calculation for surface mail

Step 5.1: Analyze the list of transport segments

PREDES provides the planned transport segments for the dispatch. UPU standard M41 (PREDES message specification) makes mandatory the provision of at least one transport segment.

For each transport segment, the algorithm attempts to answer the following questions:

What is the origin of the transport segment?

The origin of a segment may be provided in PREDES, but this is not mandatory. It may be provided as a code, whether an IATA airport code or a UN/LOCODE, or as a location name.

If a valid IATA code or UN/LOCODE is provided, then the associated geographical position is known in many cases:

- IATA airport codes: geographical position available for 100% of codes.
- UN/LOCODE: geographical position provided in official UN/LOCODE database for 60% of codes.

If no code or no valid code is provided, or if the geographical position of the code is not available and if the segment is the first in the list of transport segments, then the geographical position of the origin OE is used as the origin of the transport segment.

If the above fails and the segment is not the first in the list, then the destination of the previous segment, if known, is taken as the origin of this transport segment.

If all of the above methods fail, then the origin of the segment is considered unknown.

What is the destination of the transport segment?

Similarly to the origin, the destination of a segment may be provided in PREDES, but this is not mandatory. It may be provided as a code, whether an IATA airport code or a UN/LOCODE, or as a location name.

If a valid IATA code or UN/LOCODE is provided, then the geographical position is known in many cases.

If it is not possible to determine the geographical position, and the segment is the last in the list of transport segments, then the geographical position of the destination OE is used.

If it is still not possible to determine the geographical position, and the segment is not the last in the list, then the system attempts to use the origin of the next segment as the destination, provided it is a valid IATA or UN/LOCODE code with a known geographical position.

If all of the above methods fail, then the destination of the segment is considered unknown.

The transport type for each transport segment is determined as indicated in “Basic principles” section above.

Step 5.2: Calculate the cost

If the distance is not known for all segments, then the cost will be calculated on the basis of the distance between the origin and destination OEs.

Calculation using origin and destination OEs only

In this case, the type of transport is not taken from any segment. Instead, it is considered to be air if the dispatch mail category is A or B. If the dispatch mail category is C or D, the type of transport is determined using the algorithm referred to in the “Transport type” sub-section of the “Basic principles” section above.

The cost is calculated as follows: <dispatch weight> x <distance orig OE to dest OE> x <land or air rate>

If the distance is known for all segments, then a different approach is used.

Calculation based on transport segments

The calculation is performed as follows:

- Calculate the total distance per transport type (sum of all segments sharing the same transport type).
- If the destination of the last segment is not in the country of destination of the dispatch, then add the distance between the last segment destination and the destination OE. The associated transport type is air if the dispatch category is A or B. If the dispatch category is C or D, then the transport type is determined using the algorithm described in the “Transport type” sub-section of the “Basic principles” section above.
- If the total distance, combining the distance of all segments, is more than 1.4 times the distance between the two OEs, then the above is disregarded and the cost is calculated using the origin and destination OEs and the transport type “air” (category A or B) or “land” (category C or D), with rates as defined in article 31-122. When this occurs, it is indicated in the “remarks” row of the “Route” section at the head of the page.
- Otherwise, the total transport cost is calculated by adding together the cost for each type of transport and associated distance, using the rates as defined in article 31-122.

Notes:

- The algorithm accounts for closed transit by adding a “fictitious” segment from the last transport segment provided in PREDES to the final destination, where they are not in the same country;
- The algorithm prevents the destination DO from receiving invalid transport information in PREDES by setting a maximum distance of 1.4 times the distance between the offices of origin and destination.

Example of cost calculation

UV dispatch CAYMQA CHZRHB C UV 2 0001, 100 kg.

Transport details:

- Sea transport from location CAMTR to NLRTM
- Road transport from NLRTM to CHZRH

Geographical positions of locations involved:

<i>Location</i>	<i>Latitude</i>	<i>Longitude</i>
CAYMQA	45.50867	-73.553992
CAMTR	<i>Not available</i>	<i>Not available</i>
NLRTM	51.9167	4.5
CHZRH	47.4639999613	8.55299904601
CHZRHB	47.4639999613	8.55299904601

Since the position of CAMTR is not known (not available in UN/LOCODE database), the position of the origin IMPC is used instead in calculations, as indicated in the algorithm.

Therefore, the distances are calculated for two transport segments:

<i>Transport type</i>	<i>Orig-dest</i>	<i>Distance km</i>	<i>Conversion to nautical miles</i>
Sea	CAMTR-NLRMTM	5,508	2,974
Road	NLRMTM-CHZRH	575	

Cost for the sea transport:

	<i>Up to 1,000 nautical miles</i>	<i>1,001 to 2,000 naut. miles</i>	<i>2,001 to 4,000 naut. miles</i>	<i>4,001 to 10,000 naut. miles</i>	<i>Above 10,000 naut. miles</i>	<i>Total</i>
<i>rate</i>	0.000175	0.000097	0.000063	0.000007	0.000003	
<i>distance</i>	1,000	1,000	974			2,974
<i>Amount for 100 kg (SDR)</i>	17.50	9.70	6.14	0	0	33.34

Rate per kg for land transport:

	<i>Up to 1,000 km</i>	<i>1,001 to 3,000 km</i>	<i>3,001 to 5,000 km</i>	<i>Above 5,000 km</i>	<i>Total</i>
<i>rate</i>	0.000366	0.000157	0.000137	0.000091	
<i>Rounded distance (nearest 50 km)</i>	550				550
<i>Amount for 100 kg (SDR)</i>	20.13				20.13

Total cost calculation:

- Handling cost: 0.907 (rate) * 100 kg = 90.7 SDR
- Transport cost: 33.34 (sea) + 20.13 (land) = 53.47 SDR
- Total cost: 144.17 SDR

List of continents

- Africa
- Europe
- Asia
- Oceania/Australia
- North/Central America
- South America

List of countries with continent and island indicator

<i>Ctry code</i>	<i>Country name</i>	<i>Continent</i>	<i>Island ind.</i>
AD	Andorra	Europe	
AE	United Arab Emirates	Asia	
AF	Afghanistan	Asia	
AG	Antigua and Barbuda	North/C America	Y
AI	Anguilla	North/C America	Y
AL	Albania	Europe	
AM	Armenia	Europe	
AO	Angola	Africa	
AR	Argentina	South America	
AT	Austria	Europe	
AU	Australia	Oceania	
AW	Aruba	North/C America	Y
AZ	Azerbaijan	Asia	
BA	Bosnia and Herzegovina	Europe	
BB	Barbados	North/C America	Y
BD	Bangladesh	Asia	
BE	Belgium	Europe	
BF	Burkina Faso	Africa	
BG	Bulgaria (Rep.)	Europe	
BH	Bahrain (Kingdom)	Asia	
BI	Burundi	Africa	
BJ	Benin	Africa	
BM	Bermuda	North/C America	Y
BN	Brunei Darussalam	Asia	
BO	Bolivia	South America	
BQ	Bonaire, Sint Eustatius and Saba	North/C America	Y
BR	Brazil	South America	
BS	Bahamas	North/C America	Y
BT	Bhutan	Asia	
BW	Botswana	Africa	
BY	Belarus	Europe	
BZ	Belize	North/C America	Y
CA	Canada	North/C America	
CD	Dem. Rep. of the Congo	Africa	
CF	Central African Rep.	Africa	
CG	Congo (Rep.)	Africa	
CH	Switzerland	Europe	
CI	Côte d'Ivoire	Africa	
CK	Cook Islands	Oceania	Y
CL	Chile	South America	
CM	Cameroon	Africa	
CN	China (People's Rep.)	Asia	
CO	Colombia	South America	
CR	Costa Rica	North/C America	
CU	Cuba	South America	Y
CV	Cape Verde	Africa	Y
CW	Curaçao	North/C America	Y
CY	Cyprus	Europe	Y
CZ	Czech Rep.	Europe	
DE	Germany	Europe	
DJ	Djibouti	Africa	
DK	Denmark	Europe	
DM	Dominica	North/C America	Y
DO	Dominican Republic	North/C America	Y
DZ	Algeria	Africa	
EC	Ecuador	South America	

<i>Ctry code</i>	<i>Country name</i>	<i>Continent</i>	<i>Island ind.</i>
EE	Estonia	Europe	
EG	Egypt	Africa	
ER	Eritrea	Africa	
ES	Spain	Europe	
ET	Ethiopia	Africa	
FI	Finland	Europe	
FJ	Fiji	Oceania	Y
FM	Micronesia (Federated States of)	Oceania	Y
FO	Faroe Islands	Europe	Y
FR	France	Europe	
GA	Gabon	Africa	
GB	United Kingdom of Great Britain and Northern Ireland	Europe	
GD	Grenada	North/C America	Y
GE	Georgia	Europe	
GG	Guernsey	Europe	Y
GH	Ghana	Africa	
GI	Gibraltar	Europe	
GL	Greenland	Europe	Y
GM	Gambia	Africa	
GN	Guinea	Africa	
GQ	Equatorial Guinea	Africa	
GR	Greece	Europe	
GT	Guatemala	North/C America	
GW	Guinea-Bissau	Africa	
GY	Guyana	South America	
HK	Hong Kong, China	Asia	
HN	Honduras (Rep.)	North/C America	
HR	Croatia	Europe	
HT	Haiti	North/C America	Y
HU	Hungary	Europe	
ID	Indonesia	Asia	Y
IE	Ireland	Europe	Y
IL	Israel	Asia	
IM	Isle of Man	Europe	Y
IN	India	Asia	
IQ	Iraq	Asia	
IR	Iran (Islamic Rep.)	Asia	
IS	Iceland	Europe	Y
IT	Italy	Europe	
JE	Jersey	Europe	Y
JM	Jamaica	North/C America	Y
JO	Jordan	Asia	
JP	Japan	Asia	Y
KE	Kenya	Africa	
KG	Kyrgyzstan	Asia	
KH	Cambodia	Asia	
KI	Kiribati	Oceania	Y
KM	Comoros	Africa	Y
KN	Saint Christopher (St Kitts) and Nevis	North/C America	Y
KP	Dem. People's Rep. of Korea	Asia	
KR	Korea (Rep.)	Asia	
KW	Kuwait	Asia	
KY	Cayman Islands	North/C America	Y
KZ	Kazakhstan	Asia	
LA	Lao People's Dem. Rep.	Asia	

Completion instructions: CN 72 – Statement – Return of undeliverable items

Ctry code	Country name	Continent	Island ind.
LB	Lebanon	Asia	
LC	Saint Lucia	North/C America	Y
LI	Liechtenstein	Europe	
LK	Sri Lanka	Asia	
LR	Liberia	Africa	
LS	Lesotho	Africa	
LT	Lithuania	Europe	
LU	Luxembourg	Europe	
LV	Latvia	Europe	
LY	State of Libya	Africa	
MA	Morocco	Africa	
MC	Monaco	Europe	
MD	Moldova	Europe	
ME	Montenegro	Europe	
MG	Madagascar	Africa	Y
MK	North Macedonia	Europe	
ML	Mali	Africa	
MM	Myanmar	Asia	
MN	Mongolia	Asia	
MO	Macao, China	Asia	
MR	Mauritania	Africa	
MS	Montserrat	North/C America	Y
MT	Malta	Europe	Y
MU	Mauritius	Africa	Y
MV	Maldives	Asia	Y
MW	Malawi	Africa	
MX	Mexico	North/C America	
MY	Malaysia	Asia	
MZ	Mozambique	Africa	
NA	Namibia	Africa	
NC	New Caledonia	Oceania	Y
NE	Niger	Africa	
NF	Norfolk Island	Oceania	Y
NG	Nigeria	Africa	
NI	Nicaragua	North/C America	
NL	Netherlands	Europe	
NO	Norway	Europe	
NP	Nepal	Asia	
NR	Nauru	Oceania	Y
NU	Niue	Oceania	Y
NZ	New Zealand	Oceania	Y
OM	Oman	Asia	
PA	Panama (Rep.)	North/C America	
PE	Peru	South America	
PF	French Polynesia	Oceania	Y
PG	Papua New Guinea	Oceania	Y
PH	Philippines	Asia	Y
PK	Pakistan	Asia	
PL	Poland	Europe	
PM	Saint Pierre and Miquelon	North/C America	Y
PS	Palestine	Asia	
PT	Portugal	Europe	
PW	Palau	Oceania	Y
PY	Paraguay	South America	
QA	Qatar	Asia	
RO	Romania	Europe	
RS	Serbia	Europe	
RU	Russian Federation	Asia	

Ctry code	Country name	Continent	Island ind.
RW	Rwanda	Africa	
SA	Saudi Arabia	Asia	
SB	Solomon Islands	Oceania	Y
SC	Seychelles	Africa	Y
SD	Sudan	Africa	
SE	Sweden	Europe	
SG	Singapore	Asia	
SI	Slovenia	Europe	
SJ	Svalbard and Jan Mayen	Europe	Y
SK	Slovakia	Europe	
SL	Sierra Leone	Africa	
SM	San Marino	Europe	
SN	Senegal	Africa	
SO	Somalia	Africa	
SR	Suriname	South America	
SS	South Sudan	Africa	
ST	Sao Tome and Principe	Africa	Y
SV	El Salvador	North/C America	
SX	Sint Maarten (Dutch part)	North/C America	Y
SY	Syrian Arab Rep.	Asia	
SZ	Eswatini	Africa	
TC	Turks and Caicos Islands	North/C America	Y
TD	Chad	Africa	
TG	Togo	Africa	
TH	Thailand	Asia	
TJ	Tajikistan	Asia	
TK	Tokelau	Oceania	Y
TL	Timor-Leste (Dem. Rep.)	Oceania	Y
TM	Turkmenistan	Asia	
TN	Tunisia	Africa	
TO	Tonga	Oceania	Y
TR	Turkey	Europe	
TT	Trinidad and Tobago	North/C America	Y
TV	Tuvalu	Oceania	Y
TZ	Tanzania (United Rep.)	Africa	
UA	Ukraine	Europe	
UG	Uganda	Africa	
US	United States of America	North/C America	
UY	Uruguay	South America	
UZ	Uzbekistan	Asia	
VA	Vatican	Europe	
VC	Saint Vincent and the Grenadines	North/C America	Y
VE	Venezuela (Bolivarian Rep.)	South America	
VG	British Virgin Islands	North/C America	Y
VN	Viet Nam	Asia	
VU	Vanuatu	Oceania	Y
WF	Wallis and Futuna Islands	Oceania	Y
WS	Samoa	Oceania	Y
YE	Yemen	Asia	
ZA	South Africa	Africa	
ZM	Zambia	Africa	
ZW	Zimbabwe	Africa	