

CN 71bis – FINAL ACCOUNT Flows with item count received

Completion instructions

Document version:	2.0
Date:	2026-07-01
UPU form template valid from:	2027-01-01

1 General rules

A CN 71bis is generated annually when the receiving Post has activated the separate settlement of non-sampled mail received from the partner, as described in the Regulations. The form is generated even if there are no changes to the amounts settled via the CN 71, in which case the amount given in cell C is zero. The form is subject to the same time limits as those applicable to the CN 61. If the Post generating the CN 71bis is the creditor, it should send the CN 71bis and CN 61 together.

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 consisting of four or more digits, a space is used for the thousand separator (e.g. 12 345.6).
- All weights reported in the form are expressed in kilogrammes.
- 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 using 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 71bis template. The numbered tags show each zone to be completed and correspond to the completion instructions provided in section 3.

Form prepared by:

FINAL ACCOUNT
Flows with item count received

CN 71bis

Date:

Origin operator 3	Destination operator 4	Year 5
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Adjusted terminal dues rates and amounts

Format	Quarter	Weight	Number of items	Provisional rates used in CN 71		Amount invoiced in CN 71	Final rates		Final amount	Correction
				per kg	per item		per kg	per item		
S (P/G)	Q1	7	8	9		10	11		12	13
	Q2									
	Q3									
	Q4									
E	Q1									
	Q2									
	Q3									
	Q4									
Note: final rates include adjustments linked to quality of service						Total (A) 14	Total (B)			
							To be received by designated operator of destination (negative amount is to be paid by designated operator of destination)		15 (C=B-A)	

Designated operator preparing the form
Signature

Seen and accepted by designated operator receiving the form
Place, date and signature

3 Completion instructions

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.

Zone	Label	Completion instructions
1	Form prepared by	Code and name of the operator generating the form. The code is the 3-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	Date	Date the form was generated, in YYYY-MM-DD format.
3	Origin operator	Code and name of the operator that dispatched the mail. The instructions provided for zone 1 also apply here.
4	Destination operator	Code and name of the operator receiving the mail. The instructions provided for zone 1 also apply here.
5	Year	Accounting year to which the form refers, in YYYY format. Example: 2020.
Table: Adjusted terminal dues rates and amounts		
6	Format and quarter	The table provides one row for each of the four quarters Q1 to Q4 and for each of the two formats having item counts: S (P/G) and E. Information is taken primarily from the quarterly CN 71 forms.
7	Weight	Total quarterly weight as it appears in the total row for the “Weight” column of form CN 71, for format S or E.
8	Number of items	Total number of items per quarter, as it appears in the total row of the “Number of items – total” column of form CN 71, for format S or E.
9	Provisional rates used in CN 71 – per kg and per item	Equates to the provisional rates shown in the “Rate” row of form CN 71, as follows: – Per kg: equates to the rate in the “Weight” column of form CN 71; – Per item: equates to the rate in the “Number of items – total” column of form CN 71. As the rates are usually the same for all four quarters, it is permitted to enter them for the first quarter only. All rates are displayed to three decimal places.
10	Amount invoiced in CN 71	$[\text{Weight}] \times [\text{provisional rate per kg}]$ rounded to the nearest integer + $[\text{number of items}] \times [\text{provisional rate per item}]$ rounded to the nearest integer. For format S, the value is the same as A + B in the CN 71 of the corresponding quarter. For format E, the value is the same as C + D in the CN 71 of the corresponding quarter.
11	Final rates – per kg and per item	The rates used in form CN 71 are provisional. The CN 71bis form is generated once the final rates are agreed. These rates are displayed in the final rates per kg and per item columns. All rates are expressed to three decimal places.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
12	Final amount	The final amount, calculated with the same rules as in zone 10 above.
13	Correction	For each quarter, the correction is the difference between the final amount and the provisional amount, i.e. the amount invoiced in CN 71, and is calculated as follows: [final amount] – [amount invoiced in CN 71]. The correction is displayed as an integer (i.e. no decimals). If the correction is negative, a minus sign (“-”) is displayed before the number.
14	Total	The annual total, calculated by adding together the values for the four quarters. The total is displayed as an integer (i.e. no decimals).
15	Cell C, final correction	The final correction is provided in this cell. It is calculated as the total final amount minus the total amount invoiced in the CN 71 form for the four quarters. If the amount is positive, the Post receiving the non-sampled mail issues a request for an additional payment, following the adjustment of rates. If the amount is negative, the Post receiving the non-sampled mail will need to pay back the amount displayed in this cell to the sending Post. The amount is displayed as an integer (i.e. no decimals).
16	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.

4 Sample completed form

A sample form containing fictitious data is provided below. The data is shown in blue to better differentiate static and dynamic content. In practice, all data is usually printed in black.

Form prepared by: **GRA – HELLENIC POST (ELTA)**

Date: **2028-03-12**

FINAL ACCOUNT
Flows with item count received

CN 71bis

Origin operator AUA – Australian Postal Corporation	Destination operator GRA – HELLENIC POST (ELTA)	Year 2027
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Adjusted terminal dues rates and amounts

Format	Quarter	Weight	Number of items	Provisional rates used in CN 71		Amount invoiced in CN 71	Final rates		Final amount	Correction
				per kg	per item		per kg	per item		
S (P/G)	Q1	16.9	79	2.345	0.15	52	2.355	0.148	52	0
	Q2	21.1	85	2.345	0.15	62	2.355	0.148	63	1
	Q3	22.0	86	2.345	0.15	65	2.355	0.148	65	0
	Q4	24.9	91	2.345	0.15	72	2.355	0.148	72	0
E	Q1	153.5	212	1.3	1.6	539	1.298	1.65	549	10
	Q2	162.6	221	1.3	1.6	565	1.298	1.65	576	11
	Q3	161.0	223	1.3	1.6	566	1.298	1.65	577	11
	Q4	183.5	241	1.3	1.6	625	1.298	1.65	636	11
Note: final rates include adjustments linked to quality of service					Total (A)			(B)		
						2 546			2 590	
										44

(C=B-A)

Designated operator preparing the form
Signature

Seen and accepted by designated operator receiving the form
Place, date and signature