UNIVERSAL POSTAL UNION

CN 73 – Account. Return of undeliverable items

Completion instructions

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General rules

Accounting for the return of undeliverable items

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

A CN 73 account is generated yearly by the Post returning undeliverable items.

Designated operators have the choice of performing the accounting steps themselves or relying on 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 CN 73 is generated by the IB and distributed to both the origin and destination designated operators. Details on how calculations are performed centrally based on PREDES in CN 72 can be found in the CN 72 FCD, Annex 1.

Accounting for the return of undeliverable items is performed 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 with the total amount that the operator B is required to pay to operator A for the return of undeliverable items from operator A to operator B.

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.
– 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: (e.g. 12 345.6).
– All amounts are in SDR and are displayed as integers, i.e. without any decimal places.

Template with zones

The figure below shows the CN 73 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

ACCOUNT
RETURN OF UNDELIVERABLE ITEMS

CN 73

Creditor designated operator	1	Year	3
Debtor designated operator	2	Date	4

Quarter	Amounts from CN 72	Remarks
Q1	5	6
Q2		
Q3		
Q4		
Totals 7		
Carried over from previous year 8		
Amount to be received (SDR) 9		

Additional information
10

Designated operator preparing the form
Signature

11

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

12

Size 297 x 210 mm

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.

Zone	*Label*	*Completion instructions*
1	Creditor designated operator	Code and name of the operator that dispatched the mail. 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 space hyphen space.
2	Debtor designated operator	Code and name of the operator receiving the mail. The instructions provided for zone 1 also apply here.
3	Year	The year for which the account is generated, in format YYYY
4	Date	Date the form was generated, in format YYYY-MM-DD.
	Table with CN 72 summary	The table provides one row per quarter. If the CN 72 is sent twice a year, information is provided only in rows corresponding to Q2 and Q4. If the CN 72 is sent annually, information is provided only in the row corresponding to Q4.
5	"Amounts from CN 72" column	The total amount appearing at the bottom of the summary table in page 1 of the CN 72 is copied here. This amount does not include any decimal places. The amount may be displayed centred or right-aligned in the cell.
6	"Remarks" column	Free text field for any useful remark associated with each line or the totals.
7	"Totals" row	The total amount from previous lines is displayed in the "amounts from CN 72" column.
8	Carried over from previous year	If the total amount of a CN 73 is below the threshold (163.35 SDR) and at least one of the two designated operators involved is not a UPU*Clearing member, the amount does not need to be paid, but is instead carried over to the following year. When this happens, the CN 73 generated the following year provides the amount carried over from the previous year here.
9	Amount to be received	Sum of zones 7 and 8. This is the amount to be paid. If it is below the threshold mentioned in zone 8 and at least one of the two operators involved is not a UPU*Clearing member, then the amount does not have to be paid. This is then mentioned clearly in the "Remarks" column, with text such as: "not to be paid – carried over to next period".
10	**Table for additional information**	Free text area for any useful additional information.
11	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.
12	Seen and accepted by the destination operator. Place, date and signature	In the case of paper exchange of the forms, the receiving operator may enter the date and sign the form in this area to officially confirm acceptance of the form.

Sample completed form

A form completed with fictitious data is provided below.

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 ink.

ACCOUNT
RETURN OF UNDELIVERABLE ITEMS

CN 73

Creditor designated operator	BEA - bpost - BELGIUM	Year 2022
Debtor designated operator	ESA - Correos y Telégrafos Espagne	Date 2023-05-16

Quarter	Amounts from CN 72	Remarks
Q1	231	
Q2	352	
Q3	387	
Q4	425	
Totals	1 395	
Carried over from previous year		
Amount to be received (SDR)	1 395	

Additional information

Designated operator preparing the form
Signature

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

Size 297 x 210 mm