



Provisions for Receivables

Provisions for receivables are temporary credit memos that Amazon places on your account when the forecasted costs associated with returns, marketing and rebates that are due to Amazon exceed the forecasted payments owed to you.

The purpose of these provisions is to prevent returns, marketing and rebates from creating a debit balance on your account.

Provisions are deducted from payments due to you, and are subject to daily adjustment based on the actual costs of returns, marketing and rebates and actual payments due to you.

When a provision is placed on your account, it will give the date and display as `YYMMDD_PROVISION_FOR_RECEIVABLES`. For example, a date of `1017` on your remittance, means that the provision was placed on October 17.

The temporary provision for receivables will reverse when invoices for returns, marketing and rebates are settled or a decision is made not to return inventory. When a provision is reversed, it will show as `YYMMDD_PROVISION_FOR_RECEIVABLESR`.

Provisions are recalculated, adopted or reversed on a daily basis. Unlike "real" deductions, there are no invoice copies.