

December 23 2004

INFORMATIVE BULLETIN FROM INTERNAL REVENUE NO. 04-06

ATTENTION: PUERTO RICO MERCHANDISE IMPORTERS

SUBJECT: INFORMATION REQUIRED TO AIR, SEA AND LAND CARRIERS (FREIGHT FORWARDERS) WITH LICENSE TO OPERATE IN PUERTO RICO AND CUSTOM BROKERS AS PART OF THE NEW ELECTRONIC PROCEDURE FOR THE TRANSMISION OF THE MANIFEST AND EXCISE TAX PAYMENT

The Informative Bulletin Num. 04-05 establishes that effective **April 1, 2005** all air, sea, and land carrier with license to operate in Puerto Rico (Carriers) and custom brokers (Brokers) must be using the new electronic procedure for the transmission of the manifest to the Excise Tax Bureau (Bureau). Also, effective from such date all Carriers and Brokers who make payments on behalf of their clients should make those payments electronically by accessing Payments Online ("Colecturía Virtual") through our Internet page www.hacienda.gobierno.pr

As part of the new electronic procedure, all Carriers and Brokers will be requested to include in the manifest the cost or a reasonable estimate of the cost of the articles imported to Puerto Rico, as well as the social security number or employer identification number of the consignee for which the articles are being introduced.

This information will be required to Carriers and Brokers in order to authorize the electronic pick-up of the articles. Therefore, the Puerto Rico Treasury Department (Treasury) exhorts all Puerto Rico merchandise importers to provide such information to those Carriers and Brokers who provide such services.

The information required as part of the new electronic procedure will speed up the shipment's verification and pick-up process.

Finally, we want to inform you that the electronic system to be used by Carriers and Brokers to submit the manifest, through the Internet, has been designed in accordance

Informative Bulletin from Internal Revenue 04-06
December 23 2004
Page 2

with the industrial security standards for Web Sites. This system uses the encryption "Secure Sockets Layer" (SSL), to guarantee that the information transmitted to the Bureau through the Internet travels safely and without changes. Also, our network is protected by firewalls.

The provisions of this Informative Bulletin will be effective immediately. Should you have any questions or comments please contact Mr. Jorge L. Rivera at (787) 774-1494, (787) 774-1297 or (787) 774-1201.

Cordially,

Juan A. Flores Galarza