

Form AS 2970.1

Rev. Jul 23 14



Commonwealth of Puerto Rico
 DEPARTMENT OF THE TREASURY
 Internal Revenue Area
 Consumption Tax Bureau

DECLARATION OF IMPORTS FOR USE

The Declaration of Imports for Use must be completed in all parts and specify the type of import made. The information contained on the Declaration must match the one included on the Commercial Invoice and on the Bill of Lading.

Section 4020.04 of the Puerto Rico Internal Revenue Code of 2011, as amended (Code), provides that the person responsible for the payment of use tax on every imported property that is introduced from abroad in any form will be the importer.

Importer's Name	Period (Month / Year)	Amended Declaration <input type="radio"/>
Social Security or Employer Identification Number	Merchant's Registration Number	
Address	Declaration Number	
	Declaration Date	
Introduction Date	Carrier	

Enter the total value of the corresponding Bills of Lading indicated in Part II. They must be classified between exempt and taxable items, as provided by Law.

Part I	Imports for Use	Amount
1.	Enter the value of imported taxable items for use (Not inventory)	
2.	Enter the value of imported taxable items for resale (Inventory)	
3.	Enter the value of exempt imported items (Please break down the value according to the type of exemption):	
	a. Eligible reseller (Section 4030.02)	
	b. Raw material, machinery and equipment (Manufacturing process) (Section 4030.06)	
	c. Exportation (Section 4030.03)	
	d. Items in transit (Section 4030.04)	
	e. Air or maritime terminals (Section 4030.07)	
	f. Items for Government agencies (Puerto Rico and United States) (Section 4030.08)	
	g. Food (Section 4030.11)	
	h. Change of residence (Section 4030.09)	
	i. Articles and equipment to compensate for physical deficiencies (Section 4030.13)	
	j. Solar equipment (Section 4030.17)	
	k. Articles, equipment and technology used to render health services (Section 4030.19)	
	l. Bona fide farmer (Section 4030.22)	
	m. Tourism development concessionary (Section 4030.23)	
	n. Special acts	
	o. Prescription medicines (Section 4030.12)	
	p. Giveaways (Section 4030.05)	
4.	Total exempt imported items (Add lines 3(a) through 3(p))	
5.	Amount subject to tax (Add lines 1 and 2)	
6.	Balance of tax due (Multiply line 5 by 6%)	
7.	Interest	
8.	Surcharges	
9.	Penalties	
10.	Total to be paid (Add lines 6 through 9)	

Payment Method: ACH Debit Bond Bond Balance: ACH Credit

Type of Account: Commercial Individual Checking Individual Savings

Routing / transit: Account number:

I hereby declare, under the penalty of perjury stipulated in Articles 274 and 275 of the Penal Code of the Commonwealth of Puerto Rico, Act 149-2004, as amended, and subject to the provisions of Subtitle F of the Code, that the information included in this document and all its attachments is true, complete and correct.

