


Form AS 2225.1 A
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Liquidator _____ Reviewer _____

Field Audited by: _____ Investigated by: _____

Deficiency Notified by: _____

**GOVERNMENT OF PUERTO RICO
 DEPARTMENT OF THE TREASURY
 Internal Revenue Area**

**Monthly Excise Taxes Return on Gasoline, Gas or Diesel
 Oil, Fuel, Crude Oil, Products Derived from Oil, and Other
 Hydrocarbon Mixtures**

Period ending on _____
 Month _____ Day _____ Year _____

Serial Number _____

AMENDED RETURN

INDIVIDUAL CORPORATION

Payment Stamp

Receipt No. _____
 Amount: _____

Fill-in the corresponding oval, if applicable:
 First return Last return
 Change of Address: Yes No

Taxpayer's Name _____
 Postal Address _____
 Zip Code _____

Núm. de Identificación Patronal _____

Industrial Code _____ Municipal Code _____
 Telephone Number _____

Location of Principal Industry or Business (Number, Street, City) _____
 Bonded Importer or Manufacturer Identification Number _____

Type of Principal Industry or Business (i.e. Hardware, Cafeteria, etc.) _____
 Merchant's Registration Number _____

Fill-in one of the following ovals:
 Bonded distributor of oil products manufactured in P.R. that has a distribution agreement with the manufacturer
 Licenses Others

Bond Number _____
 E-mail _____

Part I Computation of Excise Taxes on Articles and Transactions

Concept	Units	Tax rate	Excise Taxes	Code
1. Gasoline (gallon)		\$0.16		0500
2. Gas or diesel oil (gallon)		\$0.04		0700
3. Any other fuel (gallon)		\$0.08		0350
4. Aviation fuel (gallon)		\$0.03		0510
5. Crude oil, products derived from oil, and other hydrocarbon mixtures (index price per barrel):				
a) Section 3020.07(a)		\$6.00		0333
b) Sections 3020.07(a) / 3020.07A(a)(ii)		\$3.25		0334
c) Section 3020.07A(a)(i) (except diesel oil)		\$6.25		0335
6. TOTAL EXCISE TAXES (Add the excise taxes from lines 1 through 5)				
7. Excise taxes paid on monthly declarations (See instructions)				
8. Excise taxes withheld by cargo carriers (See instructions)				
9. BALANCE DUE ON EXCISE TAXES (Subtract lines 7 and 8 from line 6)				
10. Interest (See instructions)				2800
11. Surcharges (See instructions)				2800
12. AMOUNT TO BE PAID (Add lines 9, 10 and 11)				

Part II Determination of Taxable Units (Breakdown of Units) (See instructions)

Concept	Weight unit	Imported	Sale of units manufactured in PR	Exclusions	Exemptions		Adjustments	Taxable
					Exports	Others		
1. Gasoline	Gallon							
2. Gas or diesel oil	Gallon							
3. Any other fuel	Gallon							
4. Aviation fuel	Gallon							
5. Crude oil, products derived from oil, and other hydrocarbon mixtures (index price per barrel):								
a) Sections 3020.07(a) and 3020.07A(a)(ii) (From Part I, lines 5(a) and 5(b))	Barrel							
b) Section 3020.07A(a)(i) (except diesel oil) (From Part I, line 5(c))	Barrel							

Oath

I declare under oath, subject to penalty of perjury and in addition, subject to the sanctions, surcharges, interest, administrative fines and penalties provided by the Puerto Rico Internal Revenue Code of 2011, as amended, and its regulations, that the information submitted in this document and all of its schedules is true, correct, and complete.

 Name (Print) Signature Title Date

SPECIALIST'S USE ONLY

Specialist's Signature _____ Registration No. _____ Date _____ Self-employed Specialist

Specialist's Name (Print) _____ Firm's Name _____

Address _____ Zip Code _____

NOTE TO TAXPAYER
 Indicate if you made payments for the preparation of your return: Yes No. If you answered "Yes", require the Specialist's signature and registration number
 Retention Period: Ten (10) years.

INSTRUCTIONS

WHO MUST FILE THIS RETURN?

Every bonded importer and/or manufacturer of gasoline, gas or diesel oil, fuel, crude oil, products derived from oil, and other hydrocarbon mixtures in Puerto Rico (or in the case of oil products manufactured in Puerto Rico, every bonded distributor that agreed to distribute the product to the manufacturer). This return must be filed even though there were no transactions during the month.

WHAT ARTICLES AND TRANSACTIONS MUST BE INCLUDED IN THIS RETURN?

The articles and transactions to be included in this return are the following: gasoline, gas or diesel oil, fuel, crude oil, products derived from oil, and other hydrocarbon mixtures. This return must include the transactions made during the month preceding the one in which this return is due.

Every taxpayer must use only one monthly return in which will include all the articles and transactions required to be reported. Nevertheless, in the case of importers and/or local manufacturers of sugar and its substitutes, cigarettes, chewing tobacco, tobacco powder, cement and its substitutes, and plastic products manufactured outside of Puerto Rico, imported or sold by a local manufacturer, must complete and file Form SC 2225 (*Planilla Mensual de Arbitrios*). Also, you must include in Form SC 2225 other articles or excise taxes on articles or transactions imported or sold by a local manufacturer.

WHEN AND WHERE THIS RETURN MUST BE FILED?

This return must be filed no later than the tenth (10th) day following the month in which the excise tax should have been collected.

The return along with the payment must be filed electronically using the system available for these purposes through Payments Online on the Department of the Treasury's website www.hacienda.pr.gov.

For additional information regarding the electronic system to file this return and to make the corresponding payment of excise taxes, refer to Tax Policy Circular Letter No. 15-06.

SPECIFIC INSTRUCTIONS TO COMPLETE THIS RETURN

Employer identification number: If you are an individual, you must indicate your social security number instead of an employer identification number.

Industrial Code: Use the industrial code list provided on page 3 of the instructions, and enter the corresponding code.

PART I

Note: Complete Part I before completing lines 1 through 5.

Line 5(a): The tax rate of \$6.00 per barrel or fraction thereof applies to every crude oil product, to partially elaborated products or to finished products derived from oil or from any other hydrocarbon mixture (including diesel oil), that is imported, or is sold by a local manufacturer during the month preceding the one in which the return is due.

Line 5(b): Every article subject to the tax of line 5(a) must also pay the \$3.25 tax rate for each barrel or fraction thereof. Enter on line 5(b) the same amount of units informed on line 5(a).

Line 5(c): Every importer or local manufacturer of articles subject to the excise tax on crude oil, products derived from oil, and other hydrocarbon products (**excluding diesel oil**), must also pay an additional excise tax of \$6.25 per barrel or fraction thereof, for every transaction made on or after March 15, 2015.

It will be understood that the diesel oil will be used in Puerto Rico by: (i) establishments engaged in the retail sale of motor vehicle fuel stored in underground storage tanks authorized by the Environmental Quality Board; (ii)

establishments engaged in the sale of fuel to the persons described in point (i) of this paragraph, or to other persons for purposes of motor vehicles used in the transportation of persons or merchandise; or (iii) persons for purposes of motor vehicles used in the transportation of merchandise.

This exemption applies to the diesel oil importer that sells it to any of the persons described in the previous paragraph. The taxpayer must have the prior acknowledgment and approval from the Secretary, in order to benefit from this exemption. A copy of this authorization must be included with this return.

Line 7: Include on this line the excise taxes and paid before filing this return corresponding to articles and transactions included on lines 1 through 5.

Line 8: Include on this line the excise taxes withheld by cargo carriers corresponding to articles and transactions included on lines 1 through 5.

Line 10 and 11: If you did not submit the payment within the term prescribed to file the return, you must include the interests computed at a 10% rate since the date prescribed to file the return until the date in which the payment is made. For example, if you file on October 30 a return that was due on October 10 and the same indicates that there is a balance of tax due of \$100, at the moment of filing the return, you must include the interests computed as follows:

Excise taxes due	\$100
Interest rate	10%
Period	20 days
Interest payable:	
	$(\$100 \times 10\% \times 20 \text{ days}/365 \text{ days}) = \0.55

The surcharges will be applicable after the first 30 days. If the delay is more than 30 days but less than 60 days, the surcharges will be 5%. If the delay is for more than 60 days, the surcharges will be 10%.

Also, a progressive penalty from 5% to 25% of the total tax due will be assessed when the return is filed after its due date without reasonable cause.

PART II

Use this Part II to determine the units by which the excise taxes will be computed on the articles of lines 1 through 5.

The total taxable units determined in this Part II must also be indicated on the respective lines, under the *Units* column, of Part I.

The *Adjustments* column is for the exclusive use of refineries and petrochemical plants. Submit a schedule explaining the nature of the adjustment or adjustments. The schedule must include a detailed computation, including the amount of units.

Line 5: The amount of barrels must be determined at a corrected temperature of 60 degrees Fahrenheit (F).

IMPORTANT NOTICE

For additional information, please contact the Imposition Division of the Consumption Tax Bureau at (787) 200-7380, (787) 200-7387 or (787) 200-7397.