

March 28, 2005

**INFORMATIVE BULLETIN FROM INTERNAL REVENUE NO. 05-02**

**ATTENTION: AIR, SEA AND LAND CARRIERS (FREIGHT FORWARDERS) WITH LICENSE TO OPERATE IN PUERTO RICO AND CUSTOM BROKERS**

**SUBJECT: EXTENSION OF TIME FOR THE TRANSMISION OF THE MANIFEST TO THE EXCISE TAX BUREAU**

Informative Bulletin No. 04-05 states that, effective April 1, 2005, all air, sea and land carriers and custom brokers with a license to do business in Puerto Rico must use the new electronic procedure for the transmission of the manifest to the Excise Tax Bureau. Also, effective from such date, all carriers and brokers who make excise tax payments on behalf of their clients should make those payments electronically through Payments Online ("Colecturía Virtual") available through the IPLE Module or our Internet page at [www.hacienda.gobierno.pr](http://www.hacienda.gobierno.pr)

The response to the new electronic procedure has been excellent. However, presently there are various carriers and brokers that have not fulfilled all the requirements for the transmission of the manifest information on the required date. Also, as part of the test process, we have received valuable information from the industry, which will help us to assure the success of this program. Accordingly, we have extended the effective date of April 1, 2005 to **July 1, 2005**. During this extension, we shall adopt various changes and suggestions to the system which shall be duly notified to the industry.

Should you have any questions or comments please contact Mr. Jorge L. Rivera or Rafael Malavé at (787) 774-1494 or (787) 774-1297.

The provisions of this Informative Bulletin will be effective immediately.

Cordially,

Juan C. Mendez Torres  
Secretary of the Treasury