



LCDA. BLANCA ÁLVAREZ RAMÍREZ
UNDERSECRETARY OF TREASURY

September 16, 2011

INFORMATIVE BULLETIN FROM INTERNAL REVENUE NO. 11-13

ATTENTION: CARRIERS, IMPORTERS AND MERCHANDISE CONSIGNEES

**SUBJECT: MERCHANT'S REGISTRATION NUMBER MUST BE INCLUDED FOR
ELECTRONIC TRANSMISSION OF MANIFESTS**

As part of the procedure for the electronic transmission of manifests, importers and consignees must include the **Merchant's Registration Number** on the manifest. Therefore, the Merchant's Registration Number must be provided to the air, sea or land carrier.

This information will be mandatory commencing on December 1, 2011 to process the manifest and obtain authorization for the electronic pick-up release of the articles, prior to the payment of the excise or sales and use tax, whichever is applicable.

The Puerto Rico Treasury Department exhorts importers and consignees to provide their Merchant's Registration Number to their air, sea, or land carrier to comply with this requirement.

The provisions of this Informative Bulletin will be effective from **October 3, 2011**. Should you have any questions or comments, please contact the Consumption Tax Bureau at (787) 200-7700.

Hacienda is at your service.

Cordially,


Blanca Álvarez Ramírez