



# TAX ALERT



WWW.MBCDLAW.COM

MARCH 8, 2017 ISSUE 2

## PUERTO RICO TREASURY ISSUES GUIDELINES ON TEMPORARY PROCEDURE TO RELEASE MERCHANDISE

On March 7, 2017, the Puerto Rico Department of Treasury (the “Treasury”) informed that it had experienced technical issues with the Unified Internal Revenue System filing platform (“SURI” by its Spanish acronym). Consequently, Informative Bulletin No. 17-05 (“IB 17-05”) was issued to adopt a temporary procedure to allow for the release of merchandise imported by maritime freight. At the time of this publication, however, SURI was operating properly.

### Exempted Items and Bonded Importers

The Treasury therefore, informed of the issuance of manual release authorizations (“Levantes”) of the following items: (i) food; (ii) medicines; (iii) raw materials; (iv) livestock; (v) perishable goods; and (vi) merchandise introduced by bonded importers. The expedited procedure, available for the aforesaid items is as follows:

- i. The importer must visit any of the four satellite offices with the following documents: (i) bill of lading; (ii) manifest and (iii) copy of the current bond (if bonded importer).
- ii. The satellite offices are located at: (i) Crowley Port Zone Isla Grande, San Juan; (ii) Tote Maritime Port Zone, J.F. Kennedy Avenue, San Juan; (iii) Luis Ayala Colón, Puerto Nuevo, San Juan; and (iv) Trailer Bridge Port Zone, near Federal Detention Center, Guaynabo.
- iii. The Internal Revenue Agent will review the paperwork and if found in order he/she will write “Se autoriza Levante” (Release Authorized) in the bill of lading. The agent must include the date, his/her signature, his/her name, and agent number.
- iv. The original signed bill of lading will be forwarded to the Consumption Tax Bureau and the copy will be given to the importer to complete the release of the merchandise. The importer must save the copy of the bill of lading as evidence and record of the proper authorization.

### All Other Imports

All other imports must pay Sales and Use Tax (“SUT”) and shall be subjected to the following procedure:

- i. The agent will provide Form SC 2005 already filled to the importer;

- ii. The importer must then visit Office 421 at the Treasury Headquarters in 10 Paseo Covadonga, San Juan, PR to pay the SUT. The payment must be made by check to the order of the Secretary of Treasury and must include the merchant registration number and the words “Pago IVU Importación” (SUT Import Payment).
- iii. The importer will deliver the stamped Form SC 2005 to the agent who will review the paperwork and if found in order he/she will write “Se autoriza Levante” (Release Authorized) in the bill of lading. The agent must include the date, his/her signature, his/her name, and agent number.

Given that the Treasury’s filing systems are not still fully operational, these guidelines should be kept at hand in the eventuality that SURI or any other ancillary filing system become inadvertently out of order.

---

For more information do not hesitate to contact any of the following professionals:

Antonio Bauzá	(787) 723-8758	<a href="mailto:antonio.bauza@mbcdlaw.com">antonio.bauza@mbcdlaw.com</a>
Darissa Hernández	(787) 729-1973	<a href="mailto:darissa.hernandez@mbcdlaw.com">darissa.hernandez@mbcdlaw.com</a>
Efraín Irizarry	(787) 723-8746	<a href="mailto:efrain.irizarry@mbcdlaw.com">efrain.irizarry@mbcdlaw.com</a>
German Ojeda	(787) 723-8761	<a href="mailto:german.ojeda@mbcdlaw.com">german.ojeda@mbcdlaw.com</a>
Lucas Limonta	(787) 723-8744	<a href="mailto:lucas.limonta@mbcdlaw.com">lucas.limonta@mbcdlaw.com</a>

**DISCLAIMER:** This newsletter is for informational purposes only and does not constitute legal advice from Morell Bauzá Cartagena & Dapena LLC. The material discussed in this publication is meant to provide general information only and should not be acted upon without first obtaining professional advice tailored to your particular needs. The publication cannot be relied upon to cover specific situations and you should not act, or refrain from acting, upon the information contained herein without obtaining specific professional advice from a legal or tax advisor.

Tel. (787) 723-1233 | Fax (787) 723-8763 | Plaza 273 Suite 700, 273 Ponce de León Ave., San Juan, PR 00917



2017 Morell Bauzá Cartagena & Dapena LLC