

March 7, 2017

Tax Update

Treasury to Manually Release Certain Articles due to Technical Problems with SURI

On March 7, 2017, the Puerto Rico Treasury Department (“Treasury”) issued Internal Revenue Informative Bulletin No. 17-05 (“IR IB 17-05”) to notify importers that, due to problems with Treasury’s information systems, importers may be unable to locate the bills of lading in Treasury’s Internal Revenue Unified System (“SURI”, for its Spanish acronym) and, thus, complete their Imports Declarations. In such case, Treasury will manually authorize the merchandise’s release following the process indicated below.

Pursuant to IR IB 17-05, the following articles will receive manual release: (i) food, (ii) medicines (iii) raw material, (iv) animals, (v) perishable articles and (vi) articles introduced by bonded importers.

According to the IR IB 17-05, the manual release process will be as follows:

1. The importer shall visit the Consumption Tax Bureau satellite office corresponding to the shipper used to introduce the articles to Puerto Rico and furnish the following documents:
 - a. Bill of lading
 - b. Manifest
 - c. Copy of the current use tax bond (if a bonded importer).

See IR IB 17-05 for a list of the temporary satellite offices.

2. An internal revenue agent will review the documents and confirm that the articles listed therein are items to which the manual release is being granted and will proceed to authorize the manual release. The agent will write in the bill of lading “Se Autoriza Levante” (Release Authorized) and will sign, date and include the name and badge number in the bill of lading.
3. The bill of lading will be sent to the Office of the Director of the Consumption Tax Bureau. A copy will be provided to the importer so that he/she can proceed with the release.
4. The importer shall keep in his/her records a copy of the bill of lading authorizing the manual release in order to complete the Imports Return.

If the imported items are subject to excise taxes, the internal revenue agent will provide the importer a duly completed Form SC 2005. The importer shall visit an Internal Revenue Collection Office and pay the corresponding excise taxes and obtain a stamped form SC 2005. If the imported items are subject to sales and use taxes, the importer shall visit the Payments Office located in the 4th Floor, Office # 421, of the Intendente Ramírez Building in Old San Juan to make the payment. The



For more information on this Legal Update, please contact:

Carlos E. Serrano

cserrano@reichardescalera.com
787.777.8815

Alba I. Joubert Pereira

ajoubert@reichardescalera.com
787.777.8825

Bibiana A. Cruz

bcruz@reichardescalera.com
787.777.8813

Javier J. Bayón

jbayon@reichardescalera.com
787.777.8802

payments shall be made by check payable to the Secretary of the Treasury and shall indicate the Merchant's Registration Number and the phrase "Pago IVU Importación." Upon providing a copy of the stamped form SC 2005, the agent shall proceed with the release of the merchandise.

You may access IR IB 17-05 (in Spanish) [here](#).

This communication is for information purposes only and does not constitute legal advice. This communication may be based on authorities that are subject to change and is not a substitute for professional advice or services. You should consult a qualified professional advisor before taking any action based on the information herein. This communication does not create an attorney-client relationship between Reichard & Escalera and the recipient.

[Unsubscribe](#).