

Tax Alert: Temporary method to obtain release authorization on imported items

The Puerto Rico Treasury Department (“PRTD”) has just released Informative Bulletin 17-05 indicating that SURI’s website is confronting problems due to a breakdown in its computer systems. Therefore, if an importer cannot find a Bill of Lading in its SURI account, it must obtain the release authorization manually.

The PRTD will allow importers to obtain a manual release authorization for the following articles:

- Food
- Medicines
- Raw Materials
- Animals
- Perishable goods
- Articles introduced by bonded importers

The process to obtain a manual release authorization is as follows:

1. The importer must visit the Satellite Office of the Tax Consumption Bureau that corresponds to the carrier used to introduce the merchandise into Puerto Rico and submit the bill of lading, manifest and copy of the bond, if any.
2. The Authorized Internal Revenue Agent (“Agent”) will review the documents and, if everything is in compliance, the manual authorization will be released.

3. The original authorization will be sent to the Director’s Office of the Tax Consumption Bureau. A copy will be provided to the importer so it can proceed with the release.
4. The importer must keep in its records copy of the bill of lading that was certified by the Agent for the manual release in order to complete the Tax on Imports Monthly Return.

In the case where the imported articles require the payment of excise taxes or SUT, the agent will provide a duly completed Form AS 2005. The importer must visit the Collector’s Office to pay the corresponding excise tax and obtain a stamped evidence of Form AS 2005. For articles requiring the payment of SUT, the importer must make such payment at Office 421 of the central offices of the PRTD. The payments must be made in checks payable to the “Secretary of the Treasury”, with the merchant registry number and the phrase “Payment-SUT Imports” written on the face of the check.

Once the importer provides Form AS 2005 duly stamped, the Agent will proceed with the release authorization following Step #3.

Please contact our Tax Department should additional information is required regarding this or any other tax issue. We will be glad to assist you.



Contact us
For assistance in this matter, please contact us via maria.rivera@pr.gt.com or javier.ovola@pr.gt.com



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