

September 24, 2008

INTERNAL REVENUE CIRCULAR LETTER NO. 08-11

**ATTENTION: AIR, SEA, OR LAND CARGO CARRIERS LICENSED TO OPERATE
IN PUERTO RICO AND CUSTOMS BROKERS**

**SUBJECT: EXTENSION OF TIME FOR THE ELECTRONIC TRANSMISSION OF
MANIFESTS TO THE CONSUMPTION TAX BUREAU AND PAYMENT
OF TAXES**

I. Statement of Motives

Internal Revenue Circular Letter No. 08-09 (Circular Letter No. 08-09) establishes a deadline after which all air, sea, or land cargo carriers licensed to operate in Puerto Rico will have to transmit the cargo manifests to the Consumption Tax Bureau (CTB) electronically through the Automated Systems for Customs Data (ASYCUDA).

Response to the procedure has been excellent. However, there are currently several carriers that have not completed all the steps in order to begin with the transmission on the indicated deadline. Likewise, as part of the testing procedure, the Department of the Treasury (Department) has received valuable information from the industry that will be useful to ensure the success of this system.

II. Discussion

Circular Letter No. 08-09 provides that starting on October 6, 2008, all cargo carriers licensed to operate in Puerto Rico will have to transmit their manifests to the CTB through ASYCUDA. Also, the same period applies to all customs brokers.

III. Determination

The Department has established **November 17, 2008** as the new deadline for every air, sea or land cargo carriers licensed to operate in Puerto Rico or customs broker to transmit the cargo manifests to the CTB electronically through ASYCUDA.

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During this additional time, the Department shall adopt several changes and suggestions to the system, which will be communicated to the industry at the appropriate time.

IV. Effectiveness

The provisions of this Circular Letter are effective immediately.

For any additional information related to this Circular Letter, you may contact the Consumption Tax Bureau at (787) 774-1201; (787) 774-1494 or (787) 774-1626.

Cordially,

Ángel A. Ortiz García
Secretary of the Treasury