

November 13, 2008

INTERNAL REVENUE CIRCULAR LETTER NO. 08-15

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

**ISSUE: 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. 08-11 (Circular Letter No. 08-11) establishes a deadline after which all air, sea or land cargo carriers licensed to operate in Puerto Rico and custom broker will have to electronically transmit the cargo manifests to the Consumption Tax Bureau (CTB) 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 transmission on the indicated deadline.

This Circular Letter has the purpose of extending said deadline for beginning electronic transmission through ASYCUDA.

II. Discussion

Circular Letter No. 08-11 provides that starting on November 17, 2008, all air, sea or land cargo carriers licensed to operate in Puerto Rico and custom broker will have to transmit their cargo manifests electronically to the CTB through ASYCUDA.

III. Determination

The Department of the Treasury (Department) has hereby established **February 18, 2009** as the new deadline for all air, sea or land cargo carriers licensed to operate in Puerto Rico to transmit both the cargo manifests and the statements to the CTB electronically through ASYCUDA. Said date also applies to all custom brokers. On

said date, the Department will remove from service the current systems known as SISCON (the Spanish acronym for Department of the Treasury Tax Systems).

However, the Department shall continue coordinating training sessions –together with the carriers and custom brokers- to guarantee the smoothness of the transition process to the new system denominated ASYCUDA.

During this additional time, the Department will 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 additional information related to this Circular Letter, please 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