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Secretary of the Treasury

October 8, 2014

TAX POLICY INFORMATIVE BULLETIN NO. 14-02 ("BI PC 14-02")

ATTENTION: ALL MERCHANTS AND IMPORTERS

SUBJECT: NOTICE OF CHANGE IN NAME OF FORMS RELATED TO THE PAYMENT OF SALES AND USE TAX ON IMPORTED ITEMS TO PUERTO RICO FOR USE OR RESALE

Act 80-2014 amended several provisions of Subtitle D of the Internal Revenue Code of Puerto Rico of 2011, as amended ("Code") to establish the payment of Sales and Use Tax ("SUT") on imports of personal tangible property made after July 31, 2014.

The Department of Treasury ("Department") is issuing this Informative Bulletin to notify the change of name of the Form AS 2970.1 and Form AS 2915.1D in order to avoid confusion among merchants and importers to complete the forms related to SUT payment of imports.

Therefore, any reference to Form AS 2970.1 and Form AS 2915.1D on any Department publication or statement issued prior to this bulletin, should be deemed amended as follows:

Form	Previous Name	Revised Name
Form AS 2970.1	Declaration of Imports for Use	Declaration of Imports
Form AS 2915.1 D	Use Tax on Imports Monthly Returns	Tax on Imports Monthly Return

The provisions of this Informative Bulletin are effective immediately.

For additional information related to the provisions of this Informative Bulletin, please contact the Consulting Section at (787) 722-0216, Option 8.

Cordially,

Melba Acosta Febo