

August 12, 2008

**INTERNAL REVENUE CIRCULAR LETTER NO. 08-09**

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

**SUBJECT: CHANGE IN THE INFORMATION SYSTEM FOR THE ELECTRONIC  
TRANSMISSION OF MANIFESTS AND PAYMENT OF TAXES**

**I. Statement of Motives**

In the year 2005, the former Bureau of General Excise Taxes, which is currently part of the Consumption Tax Bureau (CTB), established an electronic transmission system that allowed carriers to carry out their transactions electronically for the first time in Puerto Rico's history. For such purposes, the Department of the Treasury (Department) developed a system known as SISCON (the Spanish acronym for Tax Systems of the Department of the Treasury).

Therefore, carriers and customs brokers began using SISCON to transmit their manifests electronically, obtain mechanized releases and make payments through Payments Online. Ever since its implementation, SISCON has proven to be a good working tool both for the carriers and for the CTB in the performance of their duties.

With the purpose of using the best commercial practices to facilitate the flow of operations and procedures, together with the commitment of continuously improving the Department's information systems, the CTB has begun, in coordination with the United Nations Conference on Trade and Development, the project titled "Automated Systems for Customs Data" (ASYCUDA).

The incorporation of this system will benefit the parties involved in the import and export chain with a more streamlined procedure, based on international trade standards, and which will facilitate and standardize their operations. The system will be presented as a totally integrated component of the Department's general information systems.

The purpose of this Circular Letter is to notify all cargo carriers licensed to operate in Puerto Rico that beginning on August 18, 2008, the ASYCUDA system will begin its testing phase to later on begin with the progressive substitution of the current SISCON system. Therefore, during this transition period, the SISCON system will remain operating as the system in production until the finalization of the operations of said system is notified through a circular letter. For these purposes, the Department informs to said carriers the steps to take for the successful implementation of this new electronic transmission system.

## **II. Steps for the Implementation of the ASYCUDA System**

The steps to follow for the implementation of the ASYCUDA system are outlined below:

### **A. Technological Platform**

To use the system, it is necessary to meet the following requirements:

1. personal computer with MS Windows Vista, XP, 2003, Linux, or Solaris Operating System;
2. 1Gb of RAM;
3. 5Gb Hard Disk;
4. install "Java Development Kit" version 1.5.0 or higher ([http://java.sun.com/javase/downloads/index\\_jdk5.jsp](http://java.sun.com/javase/downloads/index_jdk5.jsp));
5. install Adobe Acrobat Reader 5.0 or higher (<http://www.adobe.com/products/reader/>);
6. "Internet Explorer" version 5.0 or higher, "Mozilla Firefox," or any other browser that is compatible with Java;
7. printer, preferably laser; and
8. Internet access.

## **B. Access**

In this first testing stage, the system will allow the cargo manifests to be processed through the ASYCUDA testing portal, which can be found in the following link: **<http://64.185.194.21:8080/awclient/index.html>**

As a safety and control measure, once the users connect to the ASYCUDA portal, they will be asked to enter a user code and a password to gain access to it. Initially, all current users in the SISCON system will be migrated with the information with which they were initially registered. For questions or situations regarding the access codes, you may call Mr. Jorge L. Rivera at (787) 774-1494, (787) 774-1297, or (787) 774-1201, or send an e-mail to: **[infoasycuda@hacienda.gobierno.pr](mailto:infoasycuda@hacienda.gobierno.pr)**

## **C. Manifest File Layout**

The manifest file layout must be prepared under the "XML" standard ("extended markup language"), which provides the flexibility and extensibility needed to overcome future changes in a simple way. Carriers will be responsible for preparing the manifest file in the aforementioned layout following the structure defined in Schedule A of this document. Likewise, a Schedule B is provided, which includes an information equivalency table for the layout of the file currently transmitted to SISCON and the new layout for ASYCUDA.

To transmit the file, the module called "Fast Cargo Integration" will be used, which is located in the main menu of ASYCUDA. To access this option, the user must establish a connection to the portal using the credentials given by the Department. Once the file is prepared in the defined layout, the user may access the aforementioned option.

Authorized users who do not have the mechanisms to elaborate the cargo manifest in the "Fast Cargo Integration" integrated form will have the option of manually entering the data to the ASYCUDA system to the cargo manifest layout and transport documents available in the system through the access and menu that correspond to the cargo manifests in the link: **<http://64.185.194.21:8080/awclient/index.html>**

To use the system correctly, the user must follow the steps described in the ASYCUDA user manual, which will be distributed to all carriers electronically during the testing period.

### **III. Testing and Validation Period**

After having completed the layout configuration phase for the files that will be transmitted in accordance with the specifications described in the Schedules of this Circular Letter, and before using ASYCUDA, all users will be subject to a testing and validation period that will be conducted by the CTB. This testing period will allow the Department to review the layout and effectiveness of the information that the CTB will receive for the processing of the cargo manifests.

Even after they obtain their ASYCUDA access codes and passwords, carriers may not access the applications to process their cargo manifests until they have completed their testing and validation periods. The CTB will only activate the codes for the users who have completed said period satisfactorily.

The testing period will begin on August 18, 2008 and will end on September 30, 2008. For questions or situations regarding the testing and validation period, you may call Mr. Jorge L. Rivera at (787) 774-1494, (787) 774-1297, or (787) 774-1201, or send an e-mail to: [infoasycuda@hacienda.gobierno.pr](mailto:infoasycuda@hacienda.gobierno.pr)

During the execution of this testing period, and simultaneously, the Department will be developing the processes related to the tax returns established in the Code, which will be electronically incorporated to the ASYCUDA system including everything regarding the corresponding payments through Payments Online. For such purposes, the Department will issue the corresponding circular letters to formally begin these operations, publish electronically the corresponding manuals, and coordinate with users the necessary trainings.

### **IV. Due Date**

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. Therefore, on and after this date, the CTB will not accept manifests on paper or through SISCON.

However, all carriers should keep a copy of the electronically transmitted manifests for a period of at least six (6) years in case they are required by the Department.

Finally, the Department hereby informs that on and after the date of this Circular Letter, any person who wishes to obtain a license to operate as a cargo carrier in Puerto Rico will need to be integrated to the new electronic system for the transmission of their cargo manifests.

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## **V. Effectiveness**

The provisions of this Circular Letter are effective immediately.

For any clarification or additional information related to the provisions of this Circular Letter, you may contact the Consumption Tax Bureau at (787) 277-3900 and (787) 277-3934.

Cordially,

Ángel A. Ortiz García  
Acting Secretary of the Treasury