



**Excise Taxes Declaration for Merchandise
 Introduced by Mail or Air Carrier**

For the day of _____, 20__

Name		Identification Number	COLLECTIONS OFFICE USE ONLY (0320)
Postal Address		Check Number	
		Telephone Number	
Municipality	Country	Zip Code	
Physical Address		Invoice Number	
Municipality		Country	Zip Code
		Merchandise for:	
		<input type="checkbox"/> Private use	
		<input type="checkbox"/> Commercial use	

Sender _____

1. Cost of taxable merchandise introduced	00
2. Type of excise tax (See instructions on back)	X
3. Excise taxes to pay (Multiply Line # 1 by Line # 2)	00

Remarks: _____

I hereby declare under penalty of perjury, that the information provided on this document is true, correct and complete.

 Signature Title Date

**See instructions on back. For additional information, please
 contact the Imposition Division of the General Excise Taxes Bureau
 at (787)774-1419, (787)774-1426 or (787)774-1129.**

EXCISE TAXES DECLARATION FOR MERCHANDISE INTRODUCED FROM ABROAD

WHO MUST FILE THIS DECLARATION?

This declaration must be filed by every person to declare merchandise introduced by mail or air carrier, if exempt or taxable merchandise is introduced and if you are not a manufacturer, jeweler or bonded importer.

The following articles are tax exempt:

- Articles used exclusively for religious purposes by non-profit religious institutions or organizations, excepting those articles for personal use.
- Frames and mounting for eyeglasses.
- Articles worn upon their persons by the deaf, blind or handicapped to supplement the deficiencies of said persons.
- Articles expressly designed to supplement the physical or physiological deficiencies of the crippled, blind, disabled, cardiacs, the deaf, mute, deaf-mutes and the maimed.
- Articles expressly designed to expedite the apprenticeship of the mentally retarded.
- The clothing and shoes of children. Consider children clothing from size 00 to size 12. Children shoes is up to size 13½ and socks up to size 9 -11.
- Fruit jellies and products which have more than 50% fruits, vegetables and natural food as of the principal ingredient.
- Pastry processed on the basis of wheat or corn flour, or other cereals.
- Table chocolates.
- Home-made candies in small quantities.
- Cotton candy, maize, crisper, and popcorn.
- Ice cream and sherbets.
- Foodstuffs.
- Soft drinks, except gas or carbonated beverages.
- Medicines.
- Books, magazines, newspapers and publications for commercial, religious and political promotion, printed in any electronic media. However, any article for other purposes (i.e. almanacs, key rings, pens, etc.), even if they are accompanied by commercial advertising, they are taxable.
- Every article which is taxed by any other excise tax law of Puerto Rico.
- Work of art when acquired by non-profit museums or non-profit galleries for the sole purpose of a permanent exhibit.
- The following school supplies and materials: crayons, erasers, pencils, notebooks, coloring books, glues and rulers to be used in the teaching and learning process.
- Toilet soaps. Do not include toilet cosmetics and products.
- Toothpaste, including all dentrifices and toothbrushes.
- Sanitary napkins, toilet paper and diapers.
- Detergents.
- Brooms and cleaning buckets.
- Used merchandise that constitutes, in effect, part of a change of domicile. "Change of domicile" shall mean articles or effects

that usually make up part of the furniture of a household, excluding rugs, photographic equipment, electrical or fluid gas, and articles of jewelry.

- Plaques that are to be placed on the gravestones of soldiers who died in active duty and veterans, which are sent to their relatives by the Government of the United States.
- Working shoes.
- Pneumatic tools and equipment.
- Coal used as an energy source.
- Herbicides, pesticides, insecticides, fumigants and fertilizers.
- Any machinery and equipment used in the transformation of coal into energy and in addition is used for the control of the environmental pollution.

WHEN THIS DECLARATION MUST BE FILED?

This declaration must be filed not later than the second working day following the day in which you take possession of the article.

You may deliver this form along with the payment at any of the General Excise Taxes Bureau offices, Internal Revenue Collections Offices, or mail it to the following address:

DEPARTMENT OF THE TREASURY
PO BOX 9024140
SAN JUAN PR 00902-4140

You must indicate on the check the purpose of the payment: "Excise Taxes".

HEADING

Identify the day, month and year for which you are declaring the introduced merchandise.

Enter the name, address, telephone number and social security or employer's identification number of the person responsible to file the declaration and pay the tax.

- Line 1: Declare the cost of the taxable merchandise according with the commercial invoice(s).
- Line 2: Enter .006.
- Line 3: Multiply line 1 by line 2. Make the payment for this amount. If you pay with check or money order, it must be done payable to the Secretary of the Treasury.

Example: Mrs. X ordered woman's clothing from a catalog. The cost of this clothing was \$200. The excise tax to pay is: \$13.20 computed as follows:

Cost of merchandise	\$200
Tax rate	x 6.6%
Amount to pay	<u>\$13.20</u>

IMPORTANT NOTICE

You must keep for your records the commercial invoice or any evidence that identifies the shipment, for a minimum period of 6 years, in case that they are required by the Department of the Treasury.

Any person that does not comply with the Internal Revenue Code of Puerto Rico of 1994, as amended, regarding the excise taxes provisions, shall be guilty of a misdemeanor and upon conviction thereof, punished by severe fines or imprisonment at the discretion of the court.