

Puerto Rico <i>Customs Information</i>	
Household Goods and Personal Effects	<ul style="list-style-type: none"> ➤ Liquors, Spirits and Food should not be included in any shipment, nor should personal effects be placed in the trunks of automobiles. Liquors will be confiscated by local authorities. Shippers should be advised not to ship firearms to Puerto Rico. ➤ The laws for registering these items are strict and complicated, and confiscation by local authorities can be expected. Further, it is likely that the shipment will have to be completely re-handled at the local piers.
Documentation	<ul style="list-style-type: none"> ➤ Shipments arriving into Puerto Rico, either by Sea or Air, must be consigned in the correct manner as advised by your removal company. ➤ New government Local Excise processing procedures are expected, being done electronically instead of manually, and the new requirement is that shipments sent must be consigned correctly. ➤ Failure to do so might result in the shipment falling into demurrage of storage charges, which will be invoiced back to the origin Carrier or Agent.
Physical Local Tax Inspection	<p>Full container loads will be selected at random by the local government for physical inspection via a new scanning system.</p> <p>The actual scanning machine will be brought to the site of the inspection and every item will be physically passed through this machine, very much like the systems now used at the airports. This will greatly affect inspection and delivery dates, as the government has only a few of these portable machines, and if selected, a turn will be assigned to the particular shipment.</p> <p>An extra charge of \$15.00 per man per hour will be applied to these shipments for inspection as a double handling will incur, all depending on how long the inspection takes.</p> <p>Your destination agent should advise you if and when a particular shipment has been selected for this inspection to obtain authorization for these charges and advise of any delays in coordinating a delivery date, with possible demurrage charges.</p>
Customs Regulations	<ul style="list-style-type: none"> ▪ Shipments originating in any of the 50 U.S. STATES (Domestic Shipments) are only subject to payment of Insular Excise Taxes, while shipments originating elsewhere are subject to payment of both Insular Excise Tax and U.S. Customs duties (Foreign Shipments). <p>Documents required for Household Goods and Automobiles:</p> <ul style="list-style-type: none"> ✓ Ocean Waybill (Original in case of Foreign Shipments) ✓ U.S. Customs Form 3299 for Foreign Shipments ✓ Household Good Freight Bill signed by owner ✓ Inventory signed by owner ✓ Copy of driver's license and social security card ✓ Original Certificate of Automobile Title ✓ Original Automobile Registration <ul style="list-style-type: none"> ▪ If there is any balance pending on an automobile (lien), an original notarized authorization from the entity financing same is required, with copy of registration, before automobile can be registered in Puerto Rico. To accomplish registration, those items indicated with the marks "++", plus a valid driver's license, Social Security number, and local physical and mailing address are required. ▪ Keys to an automobile, including trunk, should be sent to agent, to arrive prior to the arrival of the vehicle. ▪ Automobiles originating in a so-called foreign country must have displayed thereon, information that it fulfils the U.S. requirements pertaining to pollution, or an accompanying certificate to that effect from the manufacturer. Automobiles are subject to inspection by the U.S. Department of Agriculture.

Puerto Rico *Customs Information*

Customs Regulations
 (continuation)

- The shipper must be present when the shipment arrives.
- A single Customs Form can be used to cover both the Foreign Household Goods shipment and the Foreign Automobile shipment, provided both will arrive on the same ship and both are covered by the same Ocean Waybill.
- **On foreign shipments**, all shippers will be required to attend an interview at the U.S. Customs office before delivery of the shipment.

Revision of Local Excise Tax for Importation of Used Household Goods to Puerto Rico (From U.S. and Foreign Countries)

- **As of November 15, 2006**, the government has phased out the existing 6.6% excise tax on the importation of goods to Puerto Rico, implementing now a 7% sales tax (IVU in Spanish). Used personal effects and household goods are tax exempted, however, the new IVU tax will be assessed on new items.
- With the implementation of this new tax system, random inspections of shipments will increase substantially, causing delays and additional charges. It is important that the client declares any new items included in the shipments to avoid penalties and further delays.
- Vehicles are not tax exempted, therefore, the procedure and high tax application has not changed and remains the same. If you would like your OMNI agent to obtain an estimated tax amount on the importation of any particular vehicle, please provide the, year, make, model, and VIN number so they may request this information from the tax office. The tax amount due will be subject to the final appraisal of the Tax Officer.
- All documentation and consignment instructions remain the same, as previously provided to you. It is important that you continue to consign all shipments to your OMNI agent, using the correct address details including the telephone number.
- The name of the shipper must appear on the body of the airbill/ocean bill of lading (in the handling, notify, or marking boxes).
- Being that the new tax implementation has recently gone into effect, local entities are experiencing much confusion and delays on how the procedure works, which we expect it to last a few months.

If you have any questions or require further information, please feel free to contact your OMNI agent's Customer Service Representative.

IMPORTANT NOTICE: All shipments of HHG & Personal Effects are subject to local Excise Tax Clearance. For shipments to or from the off-shore communities of Culebra and Vieques, it is necessary to obtain a special quotation.

13th December 2006

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