

Goods	Documents required	Customs Prescriptions	Remarks
Household goods	<ul style="list-style-type: none"> • Freight Bill signed by owner. • Inventory signed by owner. In addition documents needed for: <ol style="list-style-type: none"> a) Removal coming from 50 states USA. <ul style="list-style-type: none"> • Ocean Waybill. b) Original Waybill <ul style="list-style-type: none"> • U.S. Customs form 3299 duly completed. 	Local taxes are 7% on the depreciated value on tools, sporting goods and equipment, musical instruments, camera equipment, toys, rugs, artwork and electrical and electronic items.	Shipper must be present upon arrival of shipment to attend US Customs interview. Used personal effects and household goods are tax exempted, however, the sales tax (IVU) tax will be applicable to new items
Diplomatic shipments	Presentation of official credentials or other proof of identity.	Baggage and effects are duty free.	
New furniture	Same as household goods.	Local tax of 7% of the commercial invoice.	
Recreational equipment	Same as above.	Same as household goods.	Same as above.
Appliances	Same as above.	Same as household goods.	Same as above.
New clothing	Same as above.	Same as household goods.	Same as above.
Rugs (all types)	Same as above.	Subject to payment of 7% of tax based on their declared value.	Shipper must be present when effects arrive.
Electrical appliances, TV sets, Movie equipment	Same as above.	Same as above.	Same as above.
Automobiles, motorcycles, trailers, scooters	<ul style="list-style-type: none"> • Original Ocean Bill of Lading. • Original certificate of Title. • Original Automobile Registration. • U.S. Customs Form 3299 (on shipments consigned from Foreign Countries). For automobiles: HS-7 and EPA Form 3520 (Safety & Air Pollution forms). If the automobile has a pending balance (lien), a notarised authorization from the entity financing the car, plus a copy of the registration certificate are required in order to register the vehicle in Puerto Rico. An automobile originating in a so-called Foreign Country must have displayed thereon, in a prominent place, information that it fulfils the U.S. requirements pertaining to pollution, or, in lieu thereof, an accompanying certificate to that	Local excise taxes are applicable. Please contact the destination agent for updated details of said taxes for automobiles. Motor Bikes and Scooters - 7% of declared value.	Non-residents may import automobiles but must be in conformity with Safety Standards & Air Pollution requirements. This also applies to motorcycles & scooters. Customs duties are to be paid if sold within 1 year after imported. Safety standards apply to automobiles manufactured after 1967 and should meet air pollution requirements (motorcycles included) if manufactured after Dec. 31/77. Prior to arrival of the shipment, the keys of the automobile, including that of the trunk, should be sent to the Agent. The automobile is also subject to inspection in Puerto Rico by a representative of the U.S. Department of Agriculture. Extra tires over 1 spare with car are taxable. Yearly fee for each private car: 57 US\$ of which



PUERTO RICO

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	effect from the manufacturer.		35 are to be paid before car can be removed from pier.
Firearms	List of firearms with serial numbers.		All firearms imported with household goods will be confiscated by local authorities and will not be released to the owner until owner has a licence and proper approval from authorities.
Medicines, Narcotics	Must be properly identified. Only normal required quantities are acceptable, provided they are supported by prescription or statement from personal physician.		Severe penalties imposed if imported contrary to law.
Pornographic material of any kind		Importation prohibited.	
Plants, vegetables	Most agricultural products prohibited as they may bear diseases or pests.		
Wildlife & fish		Subject to import and export restrictions. Endangered species, monkeys: importation prohibited.	
Liquor-filled candy, absinthe		Import prohibited	
Food		Import prohibited	
Lottery tickets		Import prohibited	
Explosives		Import prohibited	
General remark	A single U.S. Customs Form 3299 can be accomplished to cover both the Foreign household goods shipment and the Foreign Automobile shipment provided that they will both arrive on the same ship and provided that the same Ocean Bill of Lading covers both. Coinciding with Customs' change to an electronic processing system, all shipments have to be consigned correctly. Incorrectly consigned shipments may incur demurrage.		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.