

Tax

Treasury Sets Uniform Municipal SUT Return Filing Date and Changes the Names on Several SUT Forms

The enactment of Act 80-2014, which changed the filing date for the sales and use tax (“SUT”) returns to the Puerto Rico Department of the Treasury (“Treasury”), brought upon lack of consistency as to the filing dates of the SUT returns for the 78 municipalities. Currently several municipalities have set their SUT return filing dates for the 20th day of the month following the date in which the SUT is collected or the imposition event occurs, while others insist on receiving such returns by the 10th day.

Exercising its authority to interpret and regulate matters related to the SUT (including filing dates), Treasury issued Internal Revenue Administrative Determination No. 14-25 (“AD 14-25”) to require a uniform filing due date for municipal SUT returns. Pursuant to AD 14-25, the municipal SUT returns must be filed with the corresponding municipality on or before the 20th day of the month following the date in which the SUT is collected or the imposition event occurs. Such returns must include all commercial locations within a municipality.

You may access AD 14-25 (in Spanish) [here](#).

Treasury has also issued Tax Policy Informative Bulletin No. 14-02 (“IB 14-02”) notifying the change of name of several of its SUT forms. Effective immediately, Form AS 2970.1, Declaration of Imports for Use, has been renamed to Declaration of Imports. Form AS 2915.1D, Use Tax on Imports Monthly Return, has also been renamed to Tax on Imports Monthly Return.

You may access IB 14-02 (in English) [here](#).

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For more information on the above, please contact any of the following attorneys in the tax practice:

Carlos E. Serrano

cserrano@reichardescalera.com
787.777.8815

Alba I. Joubert Pereira

ajoubert@reichardescalera.com
787.777.8825

Bibiana A. Cruz

bcruz@reichardescalera.com
787.777.8813