

December 21, 2016

Tax Update

Merchants Operating in the Municipality of Carolina Must Update their Records on or before December 29, 2016

On December 19, 2016, the Autonomous Municipality of Carolina (“Municipality”) issued a public notice to merchants with businesses located in the Municipality. According to the public notice, merchants that fall within one of the four conditions listed below, must file with the Municipality a copy of the new Merchant’s Registration Certificate (“MRC”) issued through the Puerto Rico Treasury Department’s Unified Internal Revenue System (“SURI” by its Spanish acronym):

- If you were a withholding agent and continue to be a withholding agent;
- If you were a non-withholding agent and became a withholding agent;
- If you were a withholding agent and became a non-withholding agent; or
- If you obtained a new(s) MRC(s) as a withholding agent.

The information must be filed on or before December 29, 2016, by one of the following:

1. Electronic mail, in PDF format to the following address:
aportivu@carolina.pr.gov;
2. Regular mail, to the following address: P.O. Box 8, Carolina, PR 00986; or
3. Personally, in the Finance and Budget Department, Office of Tax Investigations and other Revenue, Floor 4, City Hall, Fernández Juncos Street, Ignacio Arzuaga Corner, during the following hours: from Monday to Friday from 8:30 a.m. to 11:30 a.m. and from 1:30 p.m. to 4:00 p.m., except the 27th, 28th and 29th of December 2016, which hours will be from 9:00 a.m. to 2:00 p.m.

Please keep in mind that other municipalities may similarly require the filing of the new MRCs.

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