REICHARD & ESCALERA
ATTORNEYS AND COUNSELLORS AT LAW
the LEGAL UPDATE

July 16, 2026

Tax Update

Treasury Integrates Municipal SUT Filing and Payment into SURI

Act 72-2025 amended Section 6080.14 of the Puerto Rico Internal Revenue Code to establish the framework enabling the Puerto Rico Department of the Treasury ("Treasury") and participating municipalities to integrate Municipal Sales and Use Tax ("Municipal SUT") filing and payment through the Unified Internal Revenue System ("SURI" for its Spanish acronym).

On June 30, 2025, Treasury issued Internal Revenue Circular Letter No. 26-13 ("CL 26-13"), establishing the integration of the filing and payment of the Municipal SUT for 73 participating municipalities into SURI and introducing a new version of Form SC 2915, Monthly Sales and Use Tax Return ("SUT Return").

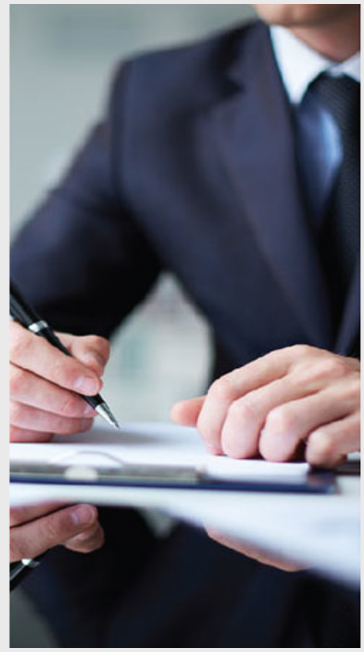
Key Changes

Effective July 1, 2026, merchants will have separate State SUT and Municipal SUT accounts in SURI. The State SUT account will continue to be used for SUT Return filing and amendments, while the Municipal SUT account will be used exclusively for Municipal SUT payments. Treasury will receive and process Municipal SUT information and payments through SURI for the 73 participating municipalities formerly using the COFIM platform. The new filing and payment functionality will be available beginning August 1, 2026, and will entail the use of the revised SUT Return.

The revised SUT Return includes 3 new schedules covering municipal sales summaries, inventory use and auto-consumption, and municipal-level reconciliation of taxable and exempt sales. It applies beginning with the July 2026 filing period, for which the SUT Return is due on August 20, 2026.

Non-Participating Municipalities

Bayamón, Carolina, Guaynabo, Mayagüez, and San Juan are non-participating municipalities and will continue to administer and collect Municipal SUT following their existing local processes.



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If you have questions regarding CL 26-13 or its practical application to your circumstances, the tax team at Reichard & Escalera is ready to help.

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