



TaxNewsFlash

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Puerto Rico: Tax authority's guidance on tax deadlines, following hurricanes

In the aftermath of Hurricane Maria, most of Puerto Rico lacks power and access to telecommunications, and the government's central website is not fully operational and has accessibility issues. As such, communications with agencies and municipalities is nearly impossible. The Puerto Rico Department of Treasury has established a temporary remote location from which it is managing the most urgent issues.

Recognizing the significance of the damage caused by the hurricanes and in general the difficulty faced by taxpayers, the Puerto Rico Department of Treasury has issued a series of internal revenue bulletins (BI RIs) and circular letters (CI RIs) with information about pressing issues and pending tax return or tax payment deadlines.

BI RI 17-22 (September 29, 2017)

Filings, payments and other transactions due between the dates of September 19 and October 20, that were extended pursuant to BI RI 17-21 (described immediately below), will not be subject penalties, fines, interest, or surcharges. If the Puerto Rico Treasury system were to impose any of these sanctions, the Treasury would correct the record once normal operations reconvene. If the Treasury were not to correct these *motu proprio* within a "reasonable period," taxpayers are directed to notify the Taxpayers Service Center.

BI RI 17-21 (September 27, 2017)

This bulletin set out extended or new deadlines for tax return filings and tax payments that otherwise were due within a period of time but during which taxpayers were affected by Hurricane Maria or Hurricane Irma. These include:

- **Returns and payments for taxpayers that do not meet the "large taxpayer" definition**

- Returns or declarations due, including extensions, within the period September 19 and October 20, 2017, were extended by 20 calendar days (counting from the due date).
- Payments or deposits due within the period September 19 and October 20, 2017, were postponed by 20 calendar days (counting from the due date).
- Returns, payments or declarations for which the due date had been extended by Circular Letter (CC RI) 17-13, BI RI 17-17 or BI RI 17-18, were automatically postponed for 20 additional calendar days from the dates indicated in each of these publications.

When such an extended due date falls on a Saturday, Sunday or holiday, the due date is extended to the next business day. Notwithstanding the approved extension, taxpayers will be able to submit the following sales and use tax return filings within the due date prescribed by law through SURI—SC 2970, SC 2915 D and SC 2915.

- **Returns and payments for “large taxpayers”**—the 20-day extension (described above) will be equally applicable for large taxpayers **except** in the following instances:
 - Transactions normally required to be made through SURI with respect to sales and use tax (IVU) and that have due dates within the months of September or October 2017, including but limited to: monthly import tax Form SC 2915 D, monthly IVU Form SC 2915, bi-monthly IVU payments. These transactions are postponed for a period of seven additional days, as those established in CC RI 17-13, BI RI 17-17 and BI RI 17-18.
 - Excise tax due on the acquisition of certain personal property and services pursuant to section 3070.01 for the months of August and September 2017, which are postponed to Friday October 6, 2017, and Friday October 20, 2017, respectively.
- **Department of Treasury information requests**—Except for requests for information related to Form SC 6048, *Information Request on Tax Credits Reported in Form 480.71*, all information requests already made are postponed for a period of 30 days. This extension is applicable to requests made whose deadline falls within September and October 2017. Documents requested through Form 6048 are postponed for a period of two weeks from the date of issuance of this bulletin (September 27) regardless of the date provided in the notification and Administrative Determinations 17-10 and 17-11.
- **Licenses**—Taxpayers whose due date for license payments falls within September and October 2017 are not required to renew licenses during that period. The licenses will remain valid for a temporary period of two months. Payment must be made, however, once the period lapses and, if approved, the license will have retroactive effect.

- **Other request or matters**—Any other request or matter not specifically addressed in the September 27 bulletin is automatically extended for a period of 30 days.

BI RI 17-20 (September 22, 2017)

The Puerto Rico Department of Treasury issued this bulletin to inform that the temporary “manual release” established through BI RI 17-19 (as described immediately below, previously limited to certain “authorized merchandise”) will now be applicable to **all** merchandise.

BI RI 17-19 (September 19, 2017)

This bulletin announced information about a temporary procedure to release certain “authorized merchandise” imported into Puerto Rico. The term “authorized merchandise” includes: food, medicines, raw material, animals, perishable goods, power plants, goods imported by bonded taxpayers. The temporary procedure (“manual release”) provides the following:

- Importer must visit the Office of Consumption Tax (NIC) located in the Crowley facilities within the Isla Grande port zone (Crowley satellite office) and submit the following:
 - Bill of lading
 - Manifesto
 - Copy of bond document (if bonded)
 - Evidence of applicable tax payment
 - Name of consignee
 - Cost of merchandise

If possible, importer is to send information to the following email address: puertos@hacienda.pr.gov

- A Puerto Rico Internal Revenue agent will review documents and authorize release if compliant. The agent is to write the phrase “*Se autoriza el levante*” on the bill of lading along with the agent’s identifying information.
- The agent-signed original document is to be sent the Office of the Director of the NIC and a copy is to be delivered to the importer so that the release may be effected. Note that any excise tax or IVU required to be paid must be made prior to the release of the merchandise.

BI RI 17-18 (September 18, 2017)

This guidance was issued before and in anticipation of Hurricane Maria, the Puerto Rico Treasury issued this bulletin with the purpose of further extending due dates previously extended as a result of the passage of Hurricane Irma. Accordingly:

- The due date of Wednesday September 20, 2017, for the filing of the monthly IVU return corresponding to the month of August 2017—payment was extended to September 27, 2017.
- Payments or deposits due September 22, 2017, pursuant to CC RI 17-13 and BI RI 17-17, were postponed to September 27, 2017.

Due dates established in CC RI 17-13 and BI RI 17-17 remain in effect.

Read an [October 2017 report](#) that provides information about more guidance and tax relief from the Puerto Rico Treasury Department

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