

## PR Treasury Extends Dates for the July 2020 Tax-Free Back to School Holiday

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### An McV Sales & Use Tax Alert

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Further to our Tax-Free Back to School Holiday Alert, the Puerto Rico Department of the Treasury issued Administrative Determination No. 20-18 (“AD 20-18”) extending the July 2020 back to school tax-free holiday dates from two (2) to four (4) days in order to avoid the concentration of people in commercial establishments pursuant to the Government of Puerto Rico’s social distancing policy to prevent the spread of the COVID-19 virus.

As established in AD 20-18, the back to school tax-free holidays for fiscal year 2020-2021 will now run as follows:

- The first period will now begin at midnight (12:00 a.m.) on Wednesday, July 29, 2020 (instead of Friday, July 31, 2020) and will continue to conclude at 11:59 p.m. on Saturday, August 1, 2020.
- The second period will continue to be from midnight (12:00 a.m.) on Friday, January 8, 2021 until 11:59 p.m. on Saturday, January 9, 2021.

For a detailed list of exempt items during these periods, please refer to our Tax-Free Back to School Holiday Alert.

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