

## PR Treasury Extends Filing Due Dates Further

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### PRACTICE AREAS

- Tax

### An McV Tax Alert

March 26, 2020

Further to our **Tax Alerts of March 18, 2020** and **March 20, 2020**, the Puerto Rico Department of the Treasury (“PR Treasury”) issued Administrative Determination No. 20-09 on March 24, 2020 (“AD 20-09”) to extend certain filing due dates that had already been postponed due to state of emergency declared by the Governor of Puerto Rico to reduce the risk of the COVID-19 transmission.

As determined in AD 20-09, PR Treasury will not impose interest, surcharges or penalties if returns are filed and payments and deposits are made no later than by the following extended due dates:

#### ■ **Income Tax and Sales and Use Tax**

#### **Filing and payment of:**

#### **Reporting Period**

#### **Original Due Date**

#### **NEW Due Date**

Sales and Use Tax Monthly Return (Form AS 2915.1) and payment due with return

February 2020

March 20, 2020

April 20, 2020

March 2020

April 20, 2020

May 20, 2020

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April 2020

May 20, 2020

June 22, 2020

May 2020

June 20, 2020

July 20, 2020

Tax on Imports Monthly Return (Form AS 2915.1 D) and payment due with return

March 2020

April 10, 2020

May 10, 2020

April 2020

May 10, 2020

June 10, 2020

May 2020

June 10, 2020

July 10, 2020

Puerto Rico Income Tax Return (all applicable) or request for extension, and payment due with return

Taxable year which return is due on March 15, 2020

March 16, 2020

June 15, 2020

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Taxable year which return is due on April 15, 2020

April 15, 2020

July 15, 2020

Taxable year which return is due on May 15, 2020

May 15, 2020

July 15, 2020

Taxable year which return is due on June 15, 2020

June 15, 2020

July 15, 2020

All Informative Returns

Taxable year 2019

February 28, 2020

May 15, 2020

Furthermore, PR Treasury will not impose penalties for noncompliance with the bi-monthly sales and use tax (“SUT”) payments due during March, April, May and June 2020 provided the total SUT due that month is paid with the SUT Monthly Return.

Also, any taxpayer that wishes to submit an application for extension to file a return (“Extension”) may do so, and the Extension will be considered timely filed if submitted through SURI no later than by the due dates established above.

### ■ **Other Returns and Taxes**

Except for (i) income taxes; (ii) SUT; (iii) excise taxes; (iv) alcoholic beverages taxes; (v) tax on foreign corporations under Act 154-2010 (“Act 154 Tax”); and (vi) the Informative Returns, no interest, surcharges or penalties will be imposed on returns, declarations, forms, transactions and payment of all other taxes

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administered by PR Treasury (“Other Tax Returns”), if made as follow:

### **Filing and payment of:**

#### **Extended Due Date**

Other Tax Returns required to be filed in March and April 2020

Same day as the original due date but in **June 2020**

(i.e. Other Tax Returns that were due on March 30, 2020, now are due on June 30, 2020).

Other Tax Returns required to be filed in May and June 2020

Same day as the original due date but in **July 2020**

(i.e. Other Tax Returns that were due on June 15, 2020, now are due on July 15, 2020).

AD 20-09 does not apply to any transaction, form, return or payment for : (i) excise taxes; (ii) alcoholic beverages taxes; and (iii) Act 154 Tax. These taxes are subject to the regular provisions of the Puerto Rico Internal Revenue Code of 2011 and 1994, as applicable.

#### ■ **Bonds Posted**

Any bond or internal revenue license that will expire between March 15 and April 30, 2020 will continue in effect until May 31, 2020.

To access PR Treasury’s AD 20-09, **please follow this link.**

If you have any questions please contact any of the attorneys listed below. They are working remotely and can be reached by email or phone.

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