

# Global Tax Alert

News from EY Americas Tax

## Puerto Rico's Treasury Department grants additional extensions due to COVID-19, including 2019 informative returns filing

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The Puerto Rico Treasury Department (PRTD) has extended (Administrative Determination (AD) 20-05) the due dates for various returns, including sales and use tax (SUT) returns, due to COVID-19.

#### Sales and use tax returns

The due date for Form SC 2915, *Monthly Sales and Use Tax Return*, for February 2020 is extended from 20 March to 20 April 2020. The PRTD also extends from 20 March to 20 April 2020, the due date for any SUT payments corresponding to February 2020.

The PRTD also will not impose penalties on biweekly sales and use tax payments due in March, provided the payments are made with the March monthly SUT return due on 20 April.

#### Other tax returns, declarations, forms and payments

The extensions outlined in AD 20-03 (see EY Global Tax Alert, [Puerto Rico's Treasury Department extends due date for returns and tax payments due in March because of COVID-19](#), dated 17 March 2020) will continue to apply to income tax returns, extension requests and payments. For all other returns, declarations and forms (Other Returns), the PRTD is extending the due date for the Other Returns by one month, counted from the original due date. The due

date for any payments due with the Other Returns also is extended. The extension applies to Other Returns, payments and deposits due from 15 March 2020 to 15 April 2020.

### Bond and internal revenue licenses

Bonds and internal revenue licenses with a due date from 15 March to 31 March 2020, are automatically extended to 30 April 2020.

### Employers and withholding agents - informative returns filing

In addition to the guidance issued through AD 20-05, the PRTD stated (Informative Bulletin 20-08) that it will not impose penalties on late-filed informative statements for tax year 2019

that otherwise would be due 31 March, provided they are filed no later than 15 April 2020, through the Internal Revenue Unified System (*SURI* for its Spanish acronym).

### Implications

Taxpayers should be aware that the SUT monthly return for imports for the month of March 2020 is covered under the Other Returns one-month extension, carrying it to 11 May 2020. For ease of reference, the attached table provides the extended due dates under the recently published guidance.

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