

## Deloitte Tax LLP Puerto Rico Tax Alert – April 2021 – Number 8

### PUERTO RICO ENACTS ECONOMIC NEXUS AND MARKETPLACE FACILITATOR AND SELLER REQUIREMENTS

The Puerto Rico Treasury Department (PRTD) issued Regulation Number 9237 on December 8, 2020 (Reg. 9237) to introduce various amendments to the Sales and Use Tax (SUT) provisions, effective on January 8, 2021. Further, on December 30, 2020 the Governor of Puerto Rico signed into law, Puerto Rico Act No. 173–2020 to further introduce various amendments to the 2011 Puerto Rico Internal Revenue Code, as amended (2011 PR Code).

As part of the amendments, the effective date for the Marketplace Facilitator and Marketplace Seller provisions were modified to become effective for transactions taking place after January 1, 2021.

Also, the sales tax collection requirements were expanded to include remote sellers (mail order merchants) who were previously classified as non-withholding merchants, effective on January 1, 2021. Mail Order Merchants previously classified as Non-withholding agents are no longer required to submit Non-Withholding Agents Report and Notifications.

Reg. 9237 sets forth that now merchants engaging in mail order sales who have no physical presence in Puerto Rico, making sales into Puerto Rico of Tangible Personal Property, whose Puerto Rico gross sales exceed one hundred thousand dollars (\$100,000) or carry out at least two hundred (200) transactions during the year have an obligation to register as a Puerto Rico Merchant and must collect and remit sales tax on sales of tangible personal property into Puerto Rico acquired by Puerto Rico customers.

Remote Sellers and Marketplace Facilitators can register through the Unified Internal Revenue System (SURI).

Further, Marketplace Sellers making sales through Marketplace Facilitators will be relieved (waived) of their collection and remittance requirements for those transactions upon obtaining an SUT Collection Waiver, which is also requested through the SURI platform and is specific to each Marketplace Facilitator used.



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