

DELOITTE TAX LLP PUERTO RICO TAX ALERT – SEPTEMBER 2022 – NUMBER 10

EXTENDED DUE DATE TO FILE AND PAY THE AUGUST 2022 SALES AND USE TAX RETURN

As a result of the passage of Hurricane Fiona through Puerto Rico, the Puerto Rico Treasury Department (PRTD) issued Administrative Determination Number 22-06 (DA 22-06) to postpone the due date to file and pay the August 2022 Sales and Use Tax and Tax on Imports Monthly Return, Model AS 2915.1 from Tuesday, September 20, 2022, until Tuesday, September 27, 2022.

The PRTD will not impose interest, surcharges and penalties on filings, payments and deposits of tax if the same are completed by the new extended due date.

EXEMPTION FROM THE PAYMENT OF THE SALES TAX ON PREPARED FOODS

The PRTD issued Administrative Determination Number 22-07 (AD 22-07) to notify a temporary exemption from the payment of sales tax on prepared foods.

The exemption includes taxable items such as prepared foods, carbonated drinks, pastry products and candy, but does not include alcoholic beverages.

Merchants must report exempt sales on the Sales and Use Tax and Tax on Imports Monthly Return, Model AS 2915.1 under the "Sale of Exempt Tangible Personal Property" section.

Exemption applies from Thursday, September 22, 2022, thru Thursday, October 6, 2022.



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