

# Tax Alert: Monthly Sales and Use Tax return- mandatory electronic filing

**On July 23, 2015 the Puerto Rico Treasury Department (PRTD) released Administrative Determination 15-14 which provides the mandatory filing of the Monthly Sales and Use Tax (SUT) returns through electronic means effective with the July 2015 Monthly SUT return.**

Every merchant dedicated to the sale of taxable items in Puerto Rico has the obligation to file a Monthly Sales and Use Tax (SUT) Return and remit the SUT not later than the 20<sup>th</sup> day of the following month where the transaction subject to SUT took place.

On July 24, 2014 the PRTD issued Circular Letter 14-06 to establish that for periods beginning August 1, 2014 the Monthly SUT Returns had to be filed electronically through the Integrated Merchant Portal (Spanish Acronym "PICO"). Such electronic requirement was reiterated by the PRTD with the issuance of Administrative Determination 14-19.

On September 17, 2014 the PRTD issued Administrative Determination 14-24 establishing an alternate procedure that allowed merchants, on a temporary basis, to submit the Monthly SUT returns on paper. Such measure granted merchants additional time to adapt to the electronic filing requirements through "PICO". With the issuance of **AD 15-14** the alternate procedure provided by AD 14-24 is revoked.

For periods beginning on or after July 1, 2015, the electronic filing procedures established by Circular Letter 14-06 and Administrative Determination 14-19 are restored. Effective August 1, 2015, the electronic filing of the Monthly SUT return through the PICO system is now **mandatory** effective with the filing of July 2015 Monthly SUT return. Such returns shall be filed and the corresponding tax liability paid with the PRTD through the following link:

<https://comerciantes.hacienda.pr.gov/>. The filing and payment of the Monthly SUT return for the month of July 2015 shall be filed not later than August 20, 2015.

The PRTD has informed that the PICO system will reflect the tax credits available as shown on the June 2015 SUT return when preparing the monthly July 2015 SUT return. Therefore, those merchants with credits will be able to claim them when filing the July 2015 Monthly SUT return through PICO. If a merchant has a question related to the credit available when filing the July 2015 SUT return, he will need to send an email to [pico@hacienda.gobierno.pr](mailto:pico@hacienda.gobierno.pr) and include copy of the June 2015 Monthly SUT return (SC 2915-A) filed on paper.

With the objective of facilitating the electronic filing requirements of **Form SC 2915 A**, those merchants that do not have access to the internet or a computer, may visit any of the district offices of the Consumption Tax Bureau of the PRTD where computers will be available to process their filings.



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**Please contact our Tax Department should you require additional information regarding this or any other tax issue; we will be glad to assist you.**

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