Guidelines for transactions related to Sales and Use Tax ("SUT") that must be performed through SURI

The Puerto Rico Treasury Department ("the Department or PRTD") issued Internal Revenue Circular Letter 16-15-RI ("Circular Letter") to provide guidelines as to the transactions related to Sales and Use Tax ("SUT") that must be performed through SURI (the new technological tool) and those that will still be performed in person at the Department. The following table summarizes these guidelines:

Transaction	SURI	PRTD	Comments
Merchant's Registry	√		Actualization, changes or amendments, cease of operations from SURI's Sales and Use account since 10/31/16
SUT debts and filing certifications		√	Until the PRTD establishes other procedures. These certifications were updated: consolidate all SUT accounts and provide less information which is now available in SURI.
Certificate of Exemption - Manufacturers	√		New certificates and renewals must be done through SURI.
Eligible Reseller Certificate	√		This applies to new and renewals of certificates and will be done from the Exemptions Sections in the Merchant's Sales and Use account in SURI.

Importer's Bond	√	For new and renewals of bonds. This will be available in the section "Más" from the function "Quisiera" on the main SURI page.
Credits/Refunds Applications	√	This will be available in the section "Más" from the function "Quisiera" on the main SURI page.

In addition, Circular Letter 16-15-RI announces the creation of one and unique Sales and Use Tax account for each Merchant as of October 31, 2016. That is, instead of having separate accounts to register payments and other transactions related to Importations, Special IVU of 4% applicable to B2B services and designated professional services and Qualified Contracts, the Merchant will have just one account. All previous accounts were consolidated in SURI as of October 31, 2016.