



SU



Shopping



Person

Tax Alert: Sales and Use tax exemption period for prepared food

September 8, 2017

Due to the passage of Hurricane Irma, the Puerto Rico Treasury Department issued Administrative Determination 17-09 allowing the acquisition of prepared food by any natural person located in Puerto Rico to be exempt from the payment of Sales and Use tax. This exemption will be valid only from September 8, 2017 until September 10, 2017. It is important to mention that alcoholic beverages are not covered by this exemption.

In addition, we are including the emergency telephone numbers of the Department of Economic Development and Commerce (DDEC) and the Puerto Rico Industrial Development Company (PRIDCO) for the benefit of those entities affected by Hurricane Irma.



For additional information access our Monthly Alerts on:

www.grantthornton.pr

Please contact our Tax Department should additional information is required regarding this or any other tax issue. We will be glad to assist you.



María de los Angeles Rivera
Partner Head of Tax and
IBC Director
Kevane Grant Thornton

E maria.rivera@pr.gt.com



Lina Morales
Tax Partner
Kevane Grant Thornton
E lina.morales@pr.at.com



Francisco Luis
Tax Partner
Kevane Grant Thornton
E francisco.luis@pr.at.com



Isabel Hernández
Tax Partner
Kevane Grant Thornton
E jsabel.hernandez@pr.at.com



DISCLAIMER: This update and its content do not constitute advice. Clients should not act solely on the basis of the material contained in this publication. It is intended for information purposes only and should not be regarded as specific advice. In addition, advice from proper consultant should be obtained prior to taking action on any issue dealt with this update.

© 2017 Kevane Grant Thornton LLP All rights reserved. Kevane Grant Thornton LLP is a member firm of Grant Thornton International Ltd (GTIL). GTIL and the member firms are not a worldwide partnership. Services are delivered by the member firms. GTIL and its member firms are not agents of, and do not obligate, one another and are not liable for one another's acts or omissions. Please visit www.grantthornton.pr for further details.