



Tax



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Taxpayer

# Puerto Rico Treasury announces update SURI services

**October 5, 2018**

On January 27, 2016, the Puerto Rico Treasury Department (“PRTD”) unveiled the Unified Internal Revenue System (“SURI”, for its acronym in Spanish) as means to modernize and improve the PRTD’s administration of tax revenue and supervisory duties. By consolidating its various processing systems into a single platform, the agency is allowed a fully integrated snapshot of every taxpayer’s accounts.

From the outset, the PRTD’s plan was for SURI to be implemented in three (3) separate phases covering the following matters:

- Phase 1: Value Added Tax, online services, tax return filings and payment modules;
- Phase 2: the integration of corporate and other business-related taxes; and
- Phase 3: integration of individuals, withholdings and Gift & Estate Taxes.

In light of the VAT’s rise-and-fall, the subsequent changes to the Sales & Use Tax regime, the change in administration and the inherent challenges to any transformational endeavor, the above referenced Phases experienced some revisions. To properly apprise taxpayers of the current components of the revised Phases and their corresponding launch dates, on October 2, 2018 the Internal Revenue Informative Bulletin No. 18-16 was issued.

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## Internal Revenue Informative Bulletin No. 18-16 (“IB 18-16”)

Pursuant to IB 18-16, the revised Phases are:

Phase	Tax	Launch Date
I	• Sales and Use Tax	Fully implemented
II	• Withholding at source • Gift & Estate Taxes • Excise Taxes	December 10, 2018
III	• Income Taxes	December 2019

In particular, with the fast-approaching implementation date for Phase II, IB 18-16 enumerates the type of returns that will now be handled through SURI.

### Withholding at Source

- deposits of taxes withheld at source
- filing of Employer’s Quarterly Return of Income Tax Withheld (Form 499 R-1B)
- filing of Withholding Statement and Amendments (Forms 499R-2/W-2PR, 499R-2c/W-2cPR and 499 R-3)
- filing of Informative Returns (Forms 480.5, 480.6A, 480.6B, 480.6B.1, 480.6C, 480.30, 480.6D, 480.7, 480.7A, 480.7B, 480.7C and 480.7D)
- filing of Informative Returns for low-through entities and trusts, and workers corporation (Forms 480.6 EC, 480.6 F and 480.6 CPT)

### Gift and Estate Taxes

- filing of Estate Tax Informative Return and the issuance of the corresponding Certificate of Lien Cancellation
- filing of Gift Tax Informative Return and the issuance of the corresponding Certificate of Lien Cancellation
- other related petitions

### Excise Taxes

- filing and payment of Excise Tax Declaration
- filing and payment of the monthly Excise Tax Return
- filing and payment of Excise Tax on alcohol and spirits
- request for manufacturer’s identification number
- request and payment of Internal Revenue licenses
- requests for permits, exemptions and other authorizations related to the importation of alcohol and spirits and tobacco-derived products
- management of electronic inventory on bonded warehouses.

IB 18-16 notes that further publications will be released to instruct taxpayers on the registration process for each of the aforementioned taxes and/or forms within SURI.

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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