



Tax



Business



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# SUT free period for the purchase of school uniforms and materials

**August 3, 2020**

The Puerto Rico Treasury Department issued Administrative Determination 20-18 (AD 20-18) with the purpose of adding two days to the first sales and use tax (SUT) free period for the purchase of school uniforms and materials for the fiscal year 2020-2021.

Pursuant to the provisions of Section 4030.20 (b) of the Code, on July 6, 2020, the Secretary of Treasury issued Internal Revenue Circular Letter No. 20-31 (CL 20-31) to establish the SUT free period for the purchase of school uniforms and materials for the fiscal year 2020-2021. Through CL 20-31 the following SUT free periods were established:

- **first period** - will start at midnight on Friday, July 31, 2020, and will end at 11:59 p.m. Saturday, August 1, 2020 (2 days).
- **second period** - will begin at midnight on Friday, January 8, 2021, and will end at 11:59 p.m. Saturday, January 9, 2021 (2 days).

The new sales and use tax-free periods for the purchase of school uniforms and materials according to AD 20-18 will be the following:

- **first period** - will begin at midnight on Wednesday, July 29, 2020, and will end at 11:59 p.m. Saturday, August 1, 2020 (4 days).
- **second period** - will begin at midnight on Friday, January 8, 2021, and will end at 11:59 p.m. Saturday, January 9, 2021 (2 days).

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The provisions of this AD 29-18 are effective immediately.

We are committed to keep you up to date with all tax-related developments. Please contact our Tax Department should additional information is required regarding this or any other tax issue. We will be glad to assist you.



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