



Tax



Business



Taxpayer

# New deadlines established by the Puerto Rico Treasury Department pursuant to AD 20-09

**March 27, 2020**

On March 12, 2020, the Governor of Puerto Rico issued the Executive Order No. OE-2020-020, in which Puerto Rico was declared in a state of emergency given the imminent impact of the Coronavirus (Covid-19) in our Island.

In addition, on March 15, 2020, the governor issued Executive Order No. OE- 2020-023 establishing a 14 days curfew for the citizens, a closure of government operations, and the closure of all businesses in Puerto Rico from 6:00 p.m. from March 15, 2020 to March 30, 2020. All these measures were implemented, to prevent and control the spread of this virus with the promptness and efficiency it deserves.

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To avoid unreasonable setbacks to taxpayers regarding the fulfillment of their tax responsibilities, the Puerto Rico Treasury Department has issued AD 20-09 to inform the extension of certain tax returns, declarations and forms due dates. Administrative Determination 20-09 provides the following revised due dates:



### Sales and Use Tax

Form	Period	Original Due Date	Extended Due date pursuant to AD 20-09	Notes
SC 2915 and payment (SUT Monthly Return)	February 2020 March 2020 April 2020 May 2020	March 20, 2020 April 20, 2020 May 20, 2020 June 22, 2020	April 20, 2020 May 20, 2020 June 22, 2020 July 20, 2020	The interest, surcharges and penalties will not be imposed if the returns are filed no later than the extended due date.
SC 2915D (Tax on Imports Monthly Return)	March 2020 April 2020 May 2020	April 10, 2020 May 10, 2020 June 10, 2020	May 10, 2020 June 10, 2020 July 10, 2020	The interest, surcharges and penalties will not be imposed in the Returns if they are filed no later than the extended due date.
Semi-monthly payments	March 2020 April 2020 May 2020 June 2020	March 15 & 31, 2020 April 15 & 30, 2020 May 15 & 29, 2020 June 15 & 30, 2020	April 20, 2020 May 20, 2020 June 22, 2020 July 20, 2020	Penalties will not be imposed if the total of the SUT is fully paid with the filing of the SUT Monthly Returns of each period.

### Income Tax Returns

Form	Original or Extended Due Date	Extended Due date pursuant to AD 20-09	Notes
Income Tax Return	March 15, 2020 April 15, 2020 May 15, 2020 June 15, 2020	June 15, 2020 July 15, 2020 July 15, 2020 July 15, 2020	No interest, surcharges or penalties will be imposed if the returns and corresponding payment are filed no later than the new extended due date.
Income Tax Returns for which a Request of Extension of Time to file has been requested (Form SC 2644)	March 15, 2020 April 15, 2020 May 15, 2020 June 15, 2020	June 15, 2020 July 15, 2020 July 15, 2020 July 15, 2020	No interest, surcharges or penalties will be imposed in the Returns if they are filed no later than the extended due date.
Payments with returns			No interests, surcharges or penalties will be imposed on payments that should be included with the returns as long as said payments are made on the deadlines established for the returns

### Informative Declarations

Declarations	Year	Original extended due date	Extended Due date pursuant to AD 20-09	Notes
Informative Declarations	2019	April 15, 2020	May 15, 2020	No penalties will be imposed in the filing of Informative Returns submitted if they are filed no later than the extended due date as long as the filing is completed through SURI.

### Other Tax Returns, Forms and Tax payments\*\*

Description	Period	Original Due Date	Extended Due date pursuant to AD 20-09	Notes
Other Returns, forms and tax payments **	March 2020 April 2020 May 2020 June 2020	Example: March 15, 2020 Example: April 30, 2020 Example: May 10, 2020 Example: June 20, 2020	June 15, 2020 June 30, 2020 July 10, 2020 July 20, 2020	<p>Other Returns whose original due dates are during the months of March and April 2020, will be considered timely filed if they are submitted no later than the same day of the due date, but during the month of June 2020.</p> <p>Other Returns whose original due dates are during the months of May and June 2020, will be understood to be timely filed if they are submitted no later than the same due date, but during the month of July 2020.</p> <p>No interest, surcharges or penalties will be imposed in the returns if they are filed no later than the extended due date.</p>

\*\* Returns that are not related to Income Tax, Sales and Use Tax, Excise Taxes established in Subtitle C of the Code, the Taxes on alcoholic beverages established in Subtitle E of the Code, as well as the Special Tax on foreign corporations established under Act No. 154 of 25 of October 2010 or Informative Declarations.

### Bonds

Description	Expiration date	Automatic Extension of expiration date	Notes
Bonds	Between March 15, 2020 and April 30, 2020	May 31, 2020	The penalties will not be imposed in the Bonds if they are filed no later than the extended due date.

### Internal Revenue Licenses

Description	Expiration date	Automatic Extension of expiration date	Notes
Internal Revenue Licenses	Between March 15, 2020 and April 30, 2020	May 31, 2020	The penalties will not be imposed in the Licenses if they are renewed no later than the extended due date.

Kevane Grant Thornton will continue to work remotely during this time. Please contact our Tax Department should you require additional information regarding this or any other tax issue. We will be glad to assist you.



**Lina Morales**  
Partner Head of Tax  
E [lina.morales@pr.gt.com](mailto:lina.morales@pr.gt.com)



**María de los Angeles Rivera**  
Tax Partner and IBC Director  
E [maria.rivera@pr.gt.com](mailto:maria.rivera@pr.gt.com)



**Francisco Luis**  
Tax Partner  
E [francisco.luis@pr.gt.com](mailto:francisco.luis@pr.gt.com)



**Isabel Hernández**  
Tax Partner  
E [isabel.hernandez@pr.gt.com](mailto:isabel.hernandez@pr.gt.com)



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