



Tax



Individuals



SUT

New Sales and Use Tax Return published by the PR Treasury Department

October 27, 2021

Today, the Puerto Rico Treasury Department published a new version of the monthly Sales and Use Tax Return that should be used for the filing of the monthly Sales and Use Tax return corresponding to October 2021.

Among the changes, the Puerto Rico Treasury Department ("PRTD") eliminated the separate filing of the monthly Tax on Imports Return, which was due on the 10th day of the month following the month of importation, and effective October 1, 2021 was changed to the 20th day of the month following the month of importation. With the change, the Tax on Imports return is now consolidated with the Monthly Sales and Use Tax Return ("SUT") return.

In addition, the PRTD added certain schedules for Market Facilitators, a schedule for Admission Rights to public shows, and a schedule for Market Vendors who have a collection waiver.

The PRTD made the necessary changes in the programming so that the data included in the schedules comply with the information included in the monthly SUT return. The PRTD will also request evidence for certain lines of the return, such as the line for the Credit for Bad Debts.

[Draft of the monthly SUT return published by the PRTD.](#)

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Collaborated in the
preparation of this article.

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



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