



Tax



SUT



Expenses

PR Treasury announces Tax Administration Measures due to the Impact of Hurricane Fiona on the Island

September 30, 2022

On September 27, 2022, the Puerto Rico Department of Treasury (“PRDT”) released [Administrative Determination No. 22-08](#) (“DA”) to establish tax relief measures for taxpayers affected by the aftermath of Hurricane Fiona (“Hurricane”) in Puerto Rico. The PRDT anticipates the challenges taxpayers may face in complying with their tax responsibilities due to interruptions in essential services such as electric power and internet that were caused by the Hurricane. As a result, the PRDT Secretary is exercising its power as vested by the 2011 Puerto Rico Internal Revenue Code, as amended (“the Code”) to extend deadlines for payments of tax as well as the filings of any returns or statements. The PRDT emphasizes that at the moment, all the services provided by the platform SURI are operating normally. Those taxpayers that are able can make tax debt payments, request automatic payment plans, and request certifications, among others.

We have summarized below the key points and important dates of the tax administration measures implemented by the PRDT to grant taxpayers relief while they recover from the consequences of the Hurricane.

The following table portrays tax filings that were extended by the PRDT, along with the original and extended deadlines:

	Tax Filings	Original Due Date	Extended Deadline
<p>Madeleine Tubens Tax Manager</p> <p>Samira Yassin Tax Manager</p> <p>Yarixa García Tax Senior</p>	<p>Filing and payment of the Income Tax Returns for Individuals, Corporations, Pass-Through Entities & other legal entities, and other returns</p>	<p>September 30 & December 14, 2022</p>	<p>December 15, 2022</p>

Collaborated in the preparation of this article.

Tax Filings	Original Due Date	Extended Deadline
<p>Filing for extensions of tax returns</p> <p>Payment of the second installment of the income tax determined in the 2021 Individuals return</p> <p>Filing the Tax Return to Claim the Credit for the Elderly</p>	<p>September 30 & December 14, 2022</p> <p>October 18, 2022</p> <p>October 14, 2022</p>	
<p>Extended due date for returns whose original due date had been extended to December 15 as a result of this DA and for which an extension has been duly filed</p>	<p>December 15, 2022</p>	<p>June 15, 2023</p>
<p>Extension of expiration date of bonds filed before the PRDT</p> <p>Extension of terms to submit claims of Notifications of Mathematical Errors and Notifications of Adjustments in Returns</p> <p>Cessation of the issuance of Notices of Collections and Bank Embargoes and other embargoes</p> <p>Extension to renew internal revenue licenses administered by the PRDT</p> <p>Certain administrative terms of proceedings before the PRDT that are not available through SURI</p> <ul style="list-style-type: none"> • Ruling Requests, Administrative Review of Debt, Changes in Accounting Period and Changes in Accounting Method 	<p>Expiration date between September 19 & November 17, 2022</p> <p>Original term due between September 19 & November 17, 2022</p> <p>N/A</p> <p>Original expiration dates between September 19 & November 17, 2022</p> <p>Originally due between September 19 & November 17, 2022</p>	<p>November 18, 2022</p>
<p>Certain administrative terms of proceedings before the PRDT that are not available through SURI</p> <ul style="list-style-type: none"> • Filings and documents to be presented before the Office of Administrative Appeals 	<p>Originally due between September 19 & October 17, 2022</p>	<p>October 18, 2022</p>
<p>Sales and Use Tax and Import Tax Monthly Return filing corresponding to the month of August 2022 and payment of the corresponding tax</p>	<p>September 20, 2022</p>	<p>October 20, 2022</p>

Other measures available to taxpayers:

- Request for tax payment plans- Taxpayers who have been economically affected by the Hurricane and are current on their payment plan may enter a new payment plan through SURJ or by visiting the Collection's Office of the PRDT before December 31, 2022, if they are unable to meet an installment of their current plan due to the Hurricane.
- Automatic Grant of a Temporary Exempt Certificate to merchants with valid Reseller Certificates to exempt them from Sales and Use Tax (SUT) on any imports of taxable items for resale for the month of October 2022
- Allowance of special distributions from retirement plans and Individual Retirement Accounts (IRAs) due to Disaster Declared by the Governor of Puerto Rico from October 6, 2022, until December 31, 2022
- Activation of qualified payments made by the employer to its employees or contractors for help to overcome disasters. The period of time during which these qualified payments will be allowed to be excluded from the recipient's gross income will be from September 19, 2022, to December 31, 2022
- Activation of the provisions that exclude from gross income loans to employees or independent contractors to cope with a Declared Disaster. The period of time for granting these qualified payments will be from September 19, 2022, to December 31, 2022

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.



Lina Morales
Partner Head of Tax
E lina.morales@pr.gt.com



María de los A. Rivera
Tax Partner
E maria.rivera@pr.gt.com



Francisco Luis
Tax Partner
E francisco.luis@pr.gt.com



Isabel Hernández
Tax Partner and IBC Director
E isabel.hernandez@pr.gt.com



grantthornton.pr

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. Information provided in this publication may change in the future and such change may be applied retroactively. Kevane Grant Thornton LLP does not assume the responsibility to update this communication if the applicable laws change.

© 2022 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.