

Deloitte Tax LLP

Puerto Rico Tax Alert – May 2019 – Number 8

2019-2020 BACK TO SCHOOL - FREE SALES AND USE TAX HOLIDAY PERIOD

The Puerto Rico Treasury Department (PRTD) issued Internal Revenue Circular Letter No. 19-11 (IR CL 19-11) to announce that the Back to School free sales and use tax holiday period for the fiscal Year 2019-2020 will be:

- **July 12, 2019 to July 13, 2019.**
- **January 3, 2020 to January 4, 2020.**

EMPLOYEE RETENTION TAX CREDIT EXTENSION

The PRTD issued an Internal Revenue Informative Bulletin No. 19-07 (IR IB 19-07) to extend the eligibility period to request the Employee Retention Tax Credit (ERTC) until June 30, 2019.

Furthermore, IR IB 19-07 extended the period to file a claim for benefit, as provided in Circular Letter No. 18-20 (CL 18-20), to July 10, 2019.

Please refer to Deloitte Tax LLP Tax Alert – June 2018 – Number 5, Procedure to Request the Employee Retention Tax Credit for the eligible requirements and process to claim the ERTC.

Please refer to Deloitte Tax LLP Tax Alert – January 2019 – Number 1, Employee Retention Credit Extension.

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