

## Deloitte Tax LLP Puerto Rico Tax Alert – October 2021 – Number 13

### NEW MONTHLY SALES AND USE TAX RETURN

The Puerto Rico Treasury Department (PRTD) issued Internal Revenue Informative Bulletin No. 21-08 (IR IB 21-08) to implement a new Sales and Use Tax and Tax on Imports Monthly Return.

For taxable periods commencing October 2021, both the Tax on Imports Monthly Return (Form AS 2915.1D) and the Sales and Use Tax Monthly Return (form AS 2915.1) will be due on the 20<sup>th</sup> day of the following month.

The PRTD released a new Sales and Use Tax and Tax on Imports Monthly Return (Form AS 2915.1) to consolidate both filings on one return. Hence, Merchant will only have to file one return per month.

Further, any used portion of the bond during the month must be restored when filing the new return.

For reference, enclosed copy of the new return (Form AS 2915.1)



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GOVERNMENT OF PUERTO RICO
DEPARTMENT OF THE TREASURY
SALES AND USE TAX AND TAX ON IMPORTS
MONTHLY RETURN

PERIOD

Month

Year

Amended Return

Marketplace Facilitator

MERCHANT'S NAME

MERCHANT'S REGISTRATION NUMBER

TAXPAYER NUMBER

CONFIRMATION NUMBER

DATE AND TIME SUBMITTED

DATE PROCESSED

1. IMPORTS

1(a) Total taxable imported items for use (Non-inventory) during the period (Line 1 of Schedule 1 SUT - Imports)
1(b) Total taxable imported items for resale (Inventory) during the period (Line 2 of Schedule 1 SUT - Imports)
1(c) Total exempt imported items during the period (Line 4 of Schedule 1 SUT - Imports)
1(d) Total Imported Items During the Period (Add lines 1(a) through 1(c))

8. AUTOCONSUMPTION AND USE OF INVENTORY - 10.5% RATE

8(a) Use of inventory
8(b) Autoconsumption
8(c) Total Autoconsumption and Use of Inventory (Add lines 8(a) and 8(b))

9. PURCHASES OF PRODUCTS FOR RESALE (NON IMPORTED INVENTORY)

9(a) Taxable purchases of inventory for resale
9(b) Exempt purchases of inventory for resale
9(c) Total Purchases of Products for Resale (Add lines 9(a) and 9(b))

10. TAX DETERMINED

10(a) Tax paid on imports for use (Non-inventory) - 10.5% rate (Multiply line 1(a) by 10.5%)
10(b) Tax paid on imports for resale (Inventory) - 10.5% rate (Multiply line 1(b) by 10.5%)
10(c) Tax liability on taxable sales - 10.5% rate (Multiply line 2(g) by 10.5%)
10(d) Tax liability on taxable sales - 6% rate (Multiply line 3(c) by 6%)
10(e) Tax liability on taxable services rendered to other merchants and designated professional services - 4% rate (Multiply line 4(e) by 4%)
10(f) Tax liability on use of inventory and autoconsumption - 10.5% rate (Multiply line 8(c) by 10.5%)
10(g) Total Tax Determined (Add lines 10(a) through 10(f))

2. TAXABLE SALES - 10.5% RATE

2(a) Sales of tangible personal property attributable to locations in Puerto Rico (Line 1, Column A of Schedule 2 SUT - Sales by Location)
2(b) Sales of tangible personal property not attributable to locations in Puerto Rico or multilevel businesses
2(c) Sales of taxable services (Line 1, Column B of Schedule 2 SUT - Sales by Location)
2(d) Taxable services received from merchants who are non-residents of Puerto Rico (Line 1, Column C of Schedule 2 SUT - Sales by Location)
2(e) Sales of taxable admissions (Line 1, Column A of Schedule 5 SUT - Admissions)
2(f) Returns of taxable items (Line 1, Column D of Schedule 2 SUT - Sales by Location)
2(g) Total Taxable Sales - 10.5% Rate (Subtract line 2(f) from the sum of lines 2(a) through 2(e))

11. ADJUSTMENTS WITHIN THE PERIOD

11(a) Credit from sales of merchant's property during the period
11(b) Credit for bad debts during the period

3. TAXABLE SALES - 6% RATE

3(a) Taxable sales of prepared food - Merchants with commercial locations in Puerto Rico (Line 1, Column E of Schedule 2 SUT - Sales by Location)
3(b) Taxable sales of prepared food - Marketplace sales of merchants not located in Puerto Rico
3(c) Total Taxable Sales - 6% Rate (Add lines 3(a) and 3(b))

12. CREDITS GENERATED DURING THE PERIOD

12(a) Credit for taxes paid on imports of inventory for resale during the period (Line 10(b))
12(b) Credit for taxes paid to a merchant on purchases of inventory for resale during the period

4. TAXABLE SERVICES RENDERED TO OTHER MERCHANTS AND DESIGNATED PROFESSIONAL SERVICES - 4% RATE

4(a) Services rendered to other merchants in Puerto Rico (Line 1, Column F of Schedule 2 SUT - Sales by Location)
4(b) Services received from merchants who are non-residents of Puerto Rico (Line 1, Column G of Schedule 2 SUT - Sales by Location)
4(c) Designated professional services rendered in Puerto Rico (Line 1, Column H of Schedule 2 SUT - Sales by Location)
4(d) Designated professional services received from merchants who are non-residents of Puerto Rico (Line 1, Column I of Schedule 2 SUT - Sales by Location)
4(e) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate (Add lines 4(a) through 4(d))

13. TAX LIABILITY FOR THE PERIOD NET OF CREDITS (Subtract lines 11(a), 11(b), 12(a) and 12(b) from line 10(g))

14. TOTAL MUNICIPAL TAX LIABILITY

14(a) Municipal tax on sales of tangible personal property not attributable to locations in Puerto Rico or multilevel businesses (Multiply line 2(b) by 1%)
14(b) Municipal tax on taxable sales of prepared food of merchants with no commercial location in Puerto Rico (Multiply line 3(b) by 1%)
14(c) Municipal tax on items imported for use (Non-inventory) (Multiply line 1(a) by 1%)
14(d) Total Municipal Tax Liability (Add lines 14(a) through 14(c))

5. EXEMPT SALES

5(a) Sale of exempt tangible personal property (Line 1, Column J of Schedule 2 SUT - Sales by Location)
5(b) Sale of exempt services (Line 1, Column K of Schedule 2 SUT - Sales by Location)
5(c) Exempt admissions (Line 1, Column B of Schedule 5 SUT - Admissions)
5(d) Returns of exempt items (Line 1, Column L of Schedule 2 SUT - Sales by Location)
5(e) Total Exempt Sales (Subtract line 5(d) from the sum of lines 5(a) through 5(c))

15. BALANCE OF TAX DUE FOR THE PERIOD

15(a) Tax determined for the period (Add lines 13 and 14(d))
15(b) Payments made during the period with the declarations of imports and to restore the bond
15(c) Deposits made during the period
15(d) Balance of Tax Due not Considering Available Carryforward Credits and Overpayments (Subtract lines 15(b) and 15(c) from line 15(a))

6. MARKETPLACE SALES

6(a) Marketplace Sales of Marketplace Sellers with an SUT Collection Waiver (Art. 4020.05-4)(Line 1, Column E of Schedule 6 SUT - Marketplace Sales)

7. TOTAL SALES FOR THE PERIOD

7(a) Total Sales for the Period (Add lines 2(g), 3(c), 4(e), 5(e) and 6(a))

I declare under penalty of perjury, that this return (including the schedules attached), has been examined by me, and to the best of my knowledge and belief, is a true, correct and complete return.

**Schedule 1 SUT**

Rev. Oct 20 21



**IMPORTS**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

1. Total taxable imported items for use (Non-inventory) during the period (Transfer this amount to line 1(a) of the return) .....	<input type="text"/>
2. Total taxable imported items for resale (Inventory) during the period (Transfer this amount to line 1(b) of the return) .....	<input type="text"/>
3. Total exempt imported items during the period:	
(a) Eligible reseller (Section 4030.02) .....	<input type="text"/>
(b) Raw material, machinery and equipment (Manufacturing process) (Section 4030.06) .....	<input type="text"/>
(c) Export (Section 4030.03) .....	<input type="text"/>
(d) Items in transit (Section 4030.04) .....	<input type="text"/>
(e) Air or maritime terminals (Section 4030.07) .....	<input type="text"/>
(f) Items for government agencies (PR and US) (Section 4030.08) .....	<input type="text"/>
(g) Food (Section 4030.11) .....	<input type="text"/>
(h) Change of residence (Section 4030.09) .....	<input type="text"/>
(i) Items and equipment to compensate for physical deficiencies (Section 4030.13) .....	<input type="text"/>
(j) Solar equipment (Section 4030.17) .....	<input type="text"/>
(k) Articles, equipment and technology used to render health services (Section 4030.19) .....	<input type="text"/>
(l) Bona fide farmer (Section 4030.22) .....	<input type="text"/>
(m) Tourism development grantees (Section 4030.23) .....	<input type="text"/>
(n) Special acts .....	<input type="text"/>
(o) Prescription medicines (Section 4030.12) .....	<input type="text"/>
(p) Giveaways (Section 4030.05) .....	<input type="text"/>
(q) Textbooks and notebooks (Section 4030.20) .....	<input type="text"/>
(r) Feminine personal hygiene products (Section 4030.26) .....	<input type="text"/>
4. Total Exempt Imported Items During the Period (Add lines 3(a) through 3(r). Transfer this amount to line 1(c) of the return) .....	<input type="text"/>

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**Schedule 2 SUT**

Rev. Oct. 20 21

**SALES BY LOCATION**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name \_\_\_\_\_

Merchant's Registration Number \_\_\_\_\_

Page \_\_\_\_\_ of \_\_\_\_\_

	TAXABLE SALES SUBJECT TO 10.5% RATE					TAXABLE SERVICES SUBJECT TO 4% RATE			EXEMPT SALES			
	Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	Column L
Location Number	Sales of Tangible Personal Property Attributable to Locations in Puerto Rico	Sales of Taxable Services	Taxable Services Received from Merchants who are Non-Residents of Puerto Rico	Returns of Taxable Items	Taxable Sales of Prepared Food - Merchants with Commercial Locations in Puerto Rico	Services Rendered to Other Merchants in Puerto Rico	Services Received from Merchants who are Non-Residents of Puerto Rico	Designated Professional Services Rendered in Puerto Rico	Designated Professional Services Received from Merchants who are Non-Residents of Puerto Rico	Sale of Exempt Tangible Personal Property	Sale of Exempt Services	Returns of Exempt Items
<b>1. Total Sales by Location</b>												



**Schedule 4 SUT**

Rev. Oct 20 21



**MARKETPLACE FACILITATORS - SALES OF MARKETPLACE SELLERS WITHOUT SUT COLLECTION WAIVER**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

**1. Taxable Sales - 10.5% Rate**

1(a) Sales of tangible personal property attributable to locations in Puerto Rico (Transfer to line 2(a) of the return) .....

1(b) Sales of tangible personal property not attributable to locations in Puerto Rico or multilevel businesses (Transfer to line 2(b) of the return) .....

1(c) Sales of taxable services (Transfer to line 2(c) of the return) .....

1(d) Returns of taxable items (Transfer to line 2(f) of the return) .....

**1(e) Total Taxable Sales - 10.5% Rate (Subtract line 1(d) from the sum of lines 1(a) through 1(c)) .....**

**2. Taxable Sales - 6% Rate**

2(a) Taxable Sales of Prepared Food - Marketplace Sales of Merchants Not Located in Puerto Rico (Transfer to line 3(b) of the return) .....

**3. Taxable Services - 4% Rate**

3(a) Services rendered to other merchants in Puerto Rico (Transfer to line 4(a) of the return) .....

3(b) Designated professional services rendered in Puerto Rico (Transfer to line 4(c) of the return) .....

**3(c) Total Taxable Services Rendered to Other Merchants and Designated Professional Services - 4% Rate (Add lines 3(a) and 3(b)) .....**

**4. Exempt Sales**

4(a) Sale of exempt tangible personal property (Transfer to line 5(a) of the return) .....

4(b) Sales of exempt services (Transfer to line 5(b) of the return) .....

4(c) Returns of exempt items (Transfer to line 5(d) of the return) .....

**4(d) Total Exempt Sales (Subtract line 4(c) from the sum of lines 4(a) and 4(b)) .....**

**5. Total Marketplace Facilitator's Sales of Marketplace Sellers with no SUT Collection Waiver (Add lines 1(e), 2(a), 3(c) and 4(d)) .....**

Retention Period: Ten (10) years.

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ADMISSIONS (PUBLIC SHOWS)

Period (Month/Year)

To be filed with Form AS 2915.1

Merchant's Name

Merchant's Registration Number

Page \_\_\_\_ of \_\_\_\_

Name of the Event	Start of the Event (Month/Day/Year)	End of the Event (Month/Day/Year)	Column A	Column B
			Taxable Admissions	Exempt Admissions
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1. Total (Transfer to lines 2(e) and 5(c) of the return, as applicable) .....  
Retention Period: Ten (10) years.

Merchant's Name		Merchant's Registration Number				Page ____ of ____
Location Number	Marketplace Facilitator's Merchant Registration Number	Column A	Column B	Column C	Column D	Column E
		Taxable Sales at 10.5% Rate	Taxable Sales at 6% Rate	Services Rendered to Other Merchants and Designated Professional Services Subject to 4% Rate	Exempt Sales	Total (Add Columns A through D)
<b>FOR INFORMATION PURPOSES ONLY. DO NOT USE FOR FILING.</b>						
<b>1. Total Marketplace Sales by Location (Transfer the total of Column E to line 6(a) of the return) .....</b>						