

September 11, 2014 www.mcvpr.com**TAX ALERT*****The Puerto Rico Department of the Treasury extends due date for reporting and payment of the Sales and Use Tax for the month of August 2014***

Due to difficulties encountered by merchants with the Merchants Integrated Portal (“PICO” for its Spanish acronym) of the Puerto Rico Treasury Department (“Treasury”), Treasury issued yesterday the Administrative Determination 14-22 (“AD 14-22”) extending various due dates related to the reporting and payment of the sales and use tax.

For the reporting period of August 2014, AD 14-22 extended (1) the due date for filing the Use Tax Complementary Declaration *and* the Use Tax on Imports Return, originally due on September 10, 2014, until September 19, 2014 and (2) the due date for filing the Monthly Sales and Use Tax Return, originally due on September 20, 2014, until September 26, 2014. See our [McV Tax Alert of September 3, 2014](#) for more information on the Complementary Declaration.

For updates on this matter, you may contact any of the attorneys of our Tax Practice Group listed below:

Roberto L. Cabañas	787-250-5611	rlc@mcvpr.com
Isis Carballo	787-250-5691	ici@mcvpr.com
Yamary González	787-250-5687	yg@mcvpr.com
Esteban R. Bengoa	787-250-5626	erb@mcvpr.com
Angel S. Ruiz	787-250-2602	asr@mcvpr.com
Leyla González	787-250-5696	lgi@mcvpr.com
Rubén Muñiz	787-250-2623	rm@mcvpr.com
Lillian Toro-Mojica	787-250-2608	ltm@mcvpr.com

The content of this McV Alert has been prepared for information purposes only. It is not intended as, and does not constitute, either legal advice or solicitation of any prospective client. An attorney-client relationship with McConnell Valdés LLC cannot be formed by reading or responding to this McV Alert. Such a relationship may, be formed only by express agreement with McConnell Valdés LLC.