

October 20, 2014 www.mcvpr.com**TAX ALERT*****PR Treasury issues guidance with respect to municipal sales and use tax returns***

On October 7, 2014, the Puerto Rico Treasury Department issued [Administrative Determination No. 14-25](#) ("AD 14-25"), clarifying that the monthly municipal sales and use tax returns ("Returns") are due on the 20th day of the month following the collection of the sales and use tax ("SUT"); i.e., the same date in which the state sales and use tax returns are due.

AD 14-25 further establishes that merchants with more than one commercial location within a municipality, must file only one Return to report the SUT for all their commercial locations in such municipality.

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
Edwin O. Figueroa	787-250-5690	eof@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.