

## January 2015 Tax Free Holiday Reminder

### ATTORNEYS

- Esteban R. (Ricky) Bengoa
- Isis Carballo-Irigoyen
- Mariana M. Contreras-Gómez
- Yamary I. González-Berríos
- Leyla González-Ibarría
- Rubén Muñiz-Bonilla
- Angel S. Ruiz-Rodríguez
- Lillian Toro-Mojica
- Carlos J. Villafañe-Real

### PRACTICE AREAS

- Retail
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*Tax & Retail*

As reported in our July 1, 2014 Tax Alert, the Puerto Rico Department of the Treasury issued Internal Revenue Circular Letter No. 14-02 (“CL 14-02”) establishing the sales and use tax (“SUT”) holidays for uniforms and school supplies for fiscal year 2014-2015 and identifying the items exempt from the SUT during those days.

Pursuant to CL 14-02, the upcoming SUT holidays for uniforms and school supplies shall run from 12:01 a.m. on January 16, 2015 until midnight on January 17, 2015. The list of items exempt from the SUT during the SUT holiday, is available [here](#).

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