



GOVERNMENT OF PUERTO RICO

Department of the Treasury

October 26, 2021

INTERNAL REVENUE INFORMATIVE BULLETIN NO. 21-08

ATTENTION: ALL MERCHANTS AND RETURN SPECIALISTS

SUBJECT: NEW SALES AND USE TAX AND TAX ON IMPORTS MONTHLY RETURN (FORM AS 2915.1)

Article 10 of Act No. 173-2020 ("Act 173-2020") amended the provisions of Section 4041.02(b) of the Puerto Rico Internal Revenue Code of 2011, as amended ("Code"), in order to change the due date of the *Tax on Imports Monthly Return (Form AS 2915.1D)* ("Imports Return"), effective for the return corresponding to the month of October 2021. Pursuant to the provisions of said Section, the new due date to file the Imports Return is the twentieth (20th) day of the month following the month in which the transaction subject to the tax takes place, the same due date established by the Code to file the *Sales and Use Tax Monthly Return (Form AS 2915.1)* ("SUT Return").

Based on the above, as a way of simplifying the process of filing the Imports Return and the SUT Return, the Department of the Treasury ("Department") issues this Informative Bulletin with the purpose of notifying the release of a new *Sales and Use Tax and Tax on Imports Monthly Return (Form AS 2915.1)* ("New SUT Monthly Return"), which consolidates both returns. As such, for the return corresponding to the month of October 2021, which is due on *Monday, November 22, 2021*, merchants will only have to file the New Monthly SUT Return, instead of both the Imports Return and the SUT Return.

SUT Forms valid until the Month of September 2021

Tax on Imports Monthly Return
(Form AS 2915.1D)

Sale and Use Tax Monthly Return
(Form AS 2915.1)

New Consolidated Form Effective as of October 2021

Sales and Use Tax and Tax on Imports
Monthly Return (New Form AS 2915.1)

The New SUT Monthly Return is available on our website, www.hacienda.pr.gov, under the [Forms, Returns and Schedules](#) section. However, the published copy is exclusively for



informative purposes, given that it can *only* be filed electronically through the Internal Revenue Integrated System ("SURI", for its Spanish acronym), following the same procedure used to file the SUT Return.

In addition, the Department also notifies that, as part of the filing process of the New SUT Monthly Return through SURI, merchants must restore the portion of the bond being used in the *Declarations of Imports (Form AS 2970.1)* filed during the period to complete the filing of the New SUT Monthly Return. Nevertheless, any additional payment that may be reflected in the New SUT Monthly Return not related to the restitution of the bond, must be paid through SURI after such form is filed, but before the due date established under the Code to avoid the imposition of any applicable surcharges, penalties and interests.

Finally, the Department urges those merchants who claim the *Credit for Sales of Merchant's Property* (Section 4050.02 of the Code) or the *Credit for Bad Debts* (Section 4050.03 of the Code) in the New Monthly SUT Return, to maintain any and all supporting evidence in their records, since it could be subsequently requested as a condition to grant such credits.

The provisions of this Informative Bulletin are effectively immediately.

For additional information regarding the provisions of this Informative Bulletin, you may direct a message through your SURI account or through the SURI Assistance link that is available on the SURI home page without the need to register or log in.

Cordially,



Ángel L. Pantoja-Rodríguez
Deputy Secretary





SALES AND USE TAX AND TAX ON IMPORTS
MONTHLY RETURN

PERIOD

Month

Year

Amended Return

Marketplace Facilitator

MERCHANT'S NAME

CONFIRMATION NUMBER

MERCHANT'S REGISTRATION NUMBER

DATE AND TIME SUBMITTED

TAXPAYER NUMBER

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)) =

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)) =

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)) =

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)) =

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)) =

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)) =

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 -

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)) =

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 -

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) +

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)) =

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)) +

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)) =

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

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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 SALES SUBJECT TO 6% 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
1. Total Sales by Location												

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**MARKETPLACE FACILITATORS
 SALES OF MARKETPLACE SELLERS WITH SUT COLLECTION WAIVER**

To be filed with Form AS 2915.1

Period (Month/Year)

Merchant's Name

Merchant's Registration Number

Page ____ of ____

Marketplace Seller's Merchant Registration Number	Marketplace Seller's Name	Column A	Column B	Column C	Column D	Column E
		Total Taxable Sales subject to 10.5% Rate	Total Taxable Sales subject to 6% Rate	Total Sales of Taxable Services subject to 4% Rate	Total Exempt Sales	Total Sales for the Period (Add Columns A through D)
1. Total Marketplace Sales (Transfer to line 2(g), 3(c), 4(e) or 5(e) of the return, as applicable)						

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Schedule 4 SUT

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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))

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Retention Period: Ten (10) years.

Schedule 5 SUT

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ADMISSIONS (PUBLIC SHOWS)

To be filed with Form AS 2915.1

Period (Month/Year)

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

Taxable Admissions

Column B

Exempt Admissions

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1. Total (Transfer to lines 2(e) and 5(c) of the return, as applicable)

Schedule 6 SUT

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**MARKETPLACE SALES
MARKETPLACE SELLERS WITH A SUT COLLECTION WAIVER**

To be filed with Form AS 2915.1

Period (Month/Year)

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)
1. Total Marketplace Sales by Location (Transfer the total of Column E to line 6(a) of the return)						

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