

Tax

Reminder: Renewal of Reseller Certificates on or before October 31, 2014

On July 14, 2014 the Puerto Rico Treasury Department ("Treasury") issued Internal Revenue Administrative Determination 14-10 ("AD 14-10") to (1) extend the validity of Reseller and Municipal SUT Exemption Certificates ("Certificates") expiring during 2014 and (2) establish the requirements and due date to file a renewal application with respect to such Certificates.

Pursuant to AD 14-10, Certificates expiring during 2014 will remain valid through December 31, 2014 regardless of the expiration date reflected on the Certificate. AD 14-10 further states that, Merchants whose Certificates expire on December 31, 2014 will receive their new 2015 Certificate no later than December 15, 2014 if a duly completed Certificate renewal application is filed with Treasury on or before October 31, 2014.

You may access AD 14-10 (in Spanish) [here](#).

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