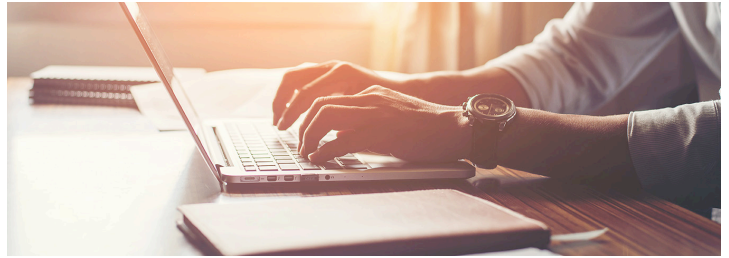


# BUSINESS INSIGHT



## LOCAL TAX AUTHORITIES EXTEND DUE DATES

Considering the ongoing Coronavirus (COVID-19) outbreak various local taxing authorities issued further guidelines to extend due dates for filing tax returns and/or remitting certain tax payments, as follows:

### Department of Labor and Human Resources of Puerto Rico (DLHR)

On March 16, 2020, as a result of the recent events due to COVID-19, the DLHR ordered 30-day extension for every due date of the agency and corresponding offices, which includes, but is not limited to, the Mediation and Adjudication Office, Arbitration and Conciliation Office, Office of Appeals before the Arbitrator, Anti-Discrimination Unit, and the Clerk's Appeal Office.

Due date for the quarterly return regarding the payments for Unemployment Insurance, Temporary Non-Occupational Disability Insurance, and Driver Insurance was also extended 30 days. Further, Payment Plan Agreements are also covered under this extension.

### Office of Management and Budget of Puerto Rico (OGP)

On March 25, 2020, the OGP extended the due date for filing the Volume of Business Declaration (VOB) to July 22, 2020. Accordingly, those businesses that wish to benefit from the 5% discount for the total payment of the tax liability will have until July 22, 2020. Any request for an additional extension should be submitted no later than July 22, 2020. Municipalities are responsible for notifying taxpayers the exact extended due date once the extension is granted by the municipality.

Due dates and interest percentages on the collection of interests and any other additions or charges for failing to file the VOB for this year are extended, as follows:

Period	interest %
From July 23 to August 21, 2020	5%
From August 22 to September 20, 2020	10%
From September 21 to October 20, 2020	15%
From October 21 to November 19, 2020	20%
From November 20, 2020 forward	25%

### Municipal Revenue Collection Center (CRIM)

On March 26, 2020, the CRIM issued Administrative Order 2020-03 to extend the due date for the 2019 Personal Property Tax Return to August 1, 2020. Accordingly, taxpayers filing an automatic extension will have until November 2, 2020 to file said tax return. CRIM will not impose penalties if corresponding total payment is made within these due dates. Further, taxpayers who make the total payment with the filing of the tax return or request for extension will benefit from a 5% discount.

### Puerto Rico Tourism Company (PRTC)

On April 6, 2020, the PRTC issued Administrative Bulletin AF-20-003 to postpone the room tax filing deadline for the periods of March, April and May 2020 until July 10, 2020. PRTC will not impose fines or penalties during this period.

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