



## THE POWER OF BEING UNDERSTOOD

# SURI: SISTEMA UNIFICADO DE RENTAS INTERNAS / UNIFIED SYSTEM OF INTERNAL REVENUE (SURI)

Year 2016 Issue #10

The Puerto Rico Treasury Department (PRTD) has finally launched the much-awaited SURI. SURI is the new website that was previously announced for the value added tax (VAT) implementation. However, even though the VAT was repealed, SURI is still on the plans, but as a tool to replace current platforms used for the sales and use taxes, income taxes, import taxes and others. SURI will allow the PRTD to work with all the taxpayer's information on the same place.

When SURI is fully implemented, by December 2018, it will be able to:

- ⇒ Allow taxpayers to review, update, amend and maintain all their tax accounts.
- ⇒ Reduce the amount of time and related costs for the preparation, payment and filing of tax returns.
- ⇒ Allow new functions for the management of correspondence, notices, and alerts in an electronic manner.
- ⇒ Promote the use of electronic filing and electronic payment methods instead of the manual processes currently in place.

### What is SURI?

SURI is the new digital platform of the PRTD. It will integrate and speed up the administration of all tax impositions and eliminate the complexity of having different platforms. However, during the first phase of SURI's implementation, which commences on October 31<sup>st</sup>, the Sales and Use Tax functionality is the only one that will be available.

### When SURI Begins?

On October 31, 2016 SURI's sales and use tax module will be available for filing and payment of the sales and use tax returns and other related transactions. Between October 15, 2016 until November 20<sup>th</sup>, 2016 all merchants **MUST** update their Merchant's Registration Certificate.

As part of the transition and conversion to SURI prior systems that manage transactions related to Sale and Use Taxes will cease operations as follow:

- [ivu.hacienda.gobierno.pr](http://ivu.hacienda.gobierno.pr) – Thursday October 27, 2016 at 4:00pm
- [comerciantes.hacienda.pr.gov](http://comerciantes.hacienda.pr.gov) (PICO) – Friday October 28, 2016 at 3:45pm

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## Who must update the Merchant's Registration Certificate?

- ⇒ All merchants **MUST update** their Merchant's Registration Certificate.
- ⇒ After completing the update of the merchant's registry, the merchant will receive an e-mail notifying that the registry is processed and that the SURI account is ready to access.
- ⇒ The new Merchant Registration Certificate will **NOT** be mailed; it must be printed from the system. This new certificate will replace the Old Merchant's Registration Certificate.

## What transactions can be made through SURI?

- Registry
  - ⇒ Update Merchant's Registration
  - ⇒ Register as a new merchant
  - ⇒ Amend the merchant's registration and locations
  - ⇒ Submit the cease of operations notice
  - ⇒ Obtain Negative Certification of Merchant Registration
- Returns and Declarations
  - ⇒ File and amend Declarations of Imports
  - ⇒ File and amend Monthly Imports Returns
  - ⇒ File and amend Monthly Sales and Use Tax Returns (includes prior periods)
  - ⇒ Request Sales and Use Tax Credits
- Payments
  - ⇒ Payments of sales and use tax appraised debts
  - ⇒ Payment of existing agreements for the sale and use tax debts
- Other
  - ⇒ Receive Alerts
  - ⇒ See Notifications Sent
  - ⇒ Request an appeal to Administrative Appeals

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## Additional Information

- Merchant information previously provided to the PRTD will be automatically transferred to SURI. However, merchants must provide some additional information.
- SURI allows various NAICS code per location. There is no need to add a separate location to include a NAICS Code.
- Beginning with the monthly Sales and Use tax return for October 2016, merchants must provide a detail of the sales by location with the declaration.

At RSM Puerto Rico we are ready to help you with the registration process and with any questions you may have. Please contact your tax advisor.

## Reminders & Due Dates

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|--------------------|--|
| • October 10, 2016 | – Monthly Declaration of Imports   |
| • October 10, 2016 | – Monthly Excise Tax Return  |
| • October 10, 2016 | – Deposit of Income Tax withheld on payments for services rendered                               |
| • October 10, 2016 | – Deposit of Income Tax withheld on salaries of those employers classified as monthly depositors |
| • October 20, 2016 | – Monthly Sales & Use Tax Return.  |
| • October 20, 2016 | – Monthly Special 4% SUT Return.   |