

Internal Revenue Information Bulletin No. 20-09 (“BI RI 20-09”)

Release of Merchandise Authorization for Coronavirus (Covid-19)

Attention

All taxpayers and authorized representatives

On March 15, 2020, the Governor of Puerto Rico ("Governor") issued Executive Order No. OE-2020-023 ("OE 2020-023"), which establishes a curfew, starting at 9:00 pm on March 15, 2020, thus ordering all individuals in Puerto Rico to remain in their homes for a period of 14 days and limiting the use of public roads, except in certain instances. In addition, a closure of government operations is decreed, as well as the closure of all businesses in Puerto Rico from 6:00 pm on March 15, 2020 until March 30, 2020 ("Total Closure").

Following OE 2020-023, all offices of the Department of the Treasury ("Department") will remain closed until March 30, 2020. However, services that are provided electronically through the Internal Unified Revenue System ("SURI"), as well as electronic filing systems will continue to operate normally.

SURI allows to carry out, either electronically and from a computer with Internet access, all the transactions that ordinarily and by use and custom the taxpayer or his authorized representative carries out by visiting any of the Department's offices or service centers, such as: make tax debt payments, request automatic payment plans, request debt certifications and filing of returns, request relief of withholding on services rendered and verify the status of the return of your return or status of processing your return. Through SURI, the import declaration process and the corresponding payment are carried out electronically. Therefore, the merchandise declaration process continues to operate normally.

As provided in Section 7 of OE 2020-023, personnel who are working in the wholesale distribution chain and the manufacture of goods and food are not subject to the curfew. This includes personnel dedicated to the release of merchandise and transportation of goods and food received at ports to warehouses and properties of importers. Therefore, any importer that engages in the wholesale manufacture or distribution of goods and food is authorized to lift the merchandise that he receives in the ports, since it is considered essential to maintain a stable chain of food distribution. That is, the collection and transportation of goods from the ports to the importer's warehouse or business premises is considered an essential service, exempt from the curfew provided in OE 2020-023. However, this clarification does not extend to the sale of goods that have not been authorized to be sold during the period covered in OE 2020-023. Consequently, merchants or importers authorized to lift merchandise not authorized to be sold by OE 2020-023, must observe this executive order and may only store this merchandise until the Full Closing is completed.

In accordance with the foregoing, the Department issues this information bulletin with the purpose of informing that the merchandise release procedure will follow its normal course and

all merchants will be allowed to collect their merchandise in ports, once they have completed the declaration process of import through SURI.

Every individual who is going to circulate on public roads during the hours allowed by OE 2020-023 for the purpose of transporting goods from ports to warehouses or commercial locations of importers that keep a copy of this Information Bulletin is notified so that they can verify that the activity they carry out is exempt from a curfew if it is intervened by the law and order authorities.

The provisions of this Newsletter will be effective immediately.

For additional information on the provisions of this Newsletter, you can write an email to redes@hacienda.pr.gov or write a web message through SURI.