

Deloitte Tax LLP Puerto Rico Tax Alert – June 2021 – Number 11

2020-2021 BACK TO SCHOOL - FREE SALES AND USE TAX PERIOD

The Puerto Rico Treasury Department (PRTD) issued Internal Revenue Circular Letter No. 21-14 (IR CL 21-14) to announce that the Back to School free sales and use tax period for the fiscal year 2021-2022 will be:

- **July 16, 2021 to July 17, 2021**
- **January 7, 2022 to January 8, 2022**

The only tangible property exempt from sales and use tax are school uniforms and school materials.

Hard copy and electronic books continue to be exempt from sales and use tax for the entire year.

Purchases by mail, phone, email or internet qualify for the exemption when payment and delivery is completed during the exemption period or when title is transferred, and delivery is made to the buyer during the exemption period.



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