

October 23, 2014 www.mcvpr.com**TAX ALERT*****Reminder: Renewal of Reseller and Municipal Sales and Use Tax Exemption Certificates expiring during 2014***

As informed in our [July 21, 2014 Tax Alert](#), the Puerto Rico Department of the Treasury ("Treasury") issued Administrative Determination 14-10 ("AD 14-10") extending the validity of Reseller and Municipal Sales and Use Tax Exemption Certificates, expiring during calendar year 2014, until December 31, 2014 ("Extended Certificates").

The renewal of the Extended Certificates, which will become effective for calendar year 2015, must be requested no later than **October 31, 2014**. Treasury will not accept renewal applications if the merchant has any outstanding debt or pending filing with Treasury.

For updates on this matter, you may contact any of the attorneys of our Tax Practice Group listed below:

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