

**Taxes and Employee Benefits Department**

October 18, 2016

**NOTICE TO CLIENTS AND FRIENDS**

**Transition to SURI**

The Puerto Rico Treasury Department (“PRTD”) is implementing a new digital system known as the Unified System of Internal Revenue (by its Spanish acronym “SURI”). SURI will combine: PRITAS, the income tax and sales and use tax (“SUT”) platform; REFO, used for individual taxpayers’ tax returns; and, PICO, the Integrated Merchant’s Web Application for the preparation, filing and payment of the Declaration of Import for Use, Use Tax on Imports Monthly Return, and SUT Monthly Return. Accordingly, SURI will facilitate Merchant’s Registration Certificate transactions, the filing of tax and informative returns, amendments to tax and informative returns, SUT payments, the receipt of alerts and notifications, among others. SURI, once fully implemented, should unify all of the PRTD’s tax systems.

**SURI'S OPERATION BEGIN ON OCTOBER 31, 2016**

Initially, SURI will only be available for Sales and Use Tax (“SUT”) transactions. Initially, SURI will only be available for Sales and Use Tax (“SUT”) transactions.

Consequently, there will be two subsequent implementation phases to complete the conversion process into SURI.



**OCTOBER 15, 2016 MERCHANT'S REGISTRATION CERTIFICATE TO SURI**

Existing Merchants Should Update the Merchant's Registration Certification to Suri.

Please note that information previously provided by Merchants to the PRTD should automatically be transferred to SURI



**OCTOBER 27, 2016 SUT APPLICATION WILL CEASE TO OPERATE**

The SUT application used for the SUT monthly tax returns (<https://ivu.hacienda.gobierno.pr>) will cease to operate



**OCTOBER 28, 2016 PICO WILL CEASE TO OPERATE**

PICO will cease to operate on **October 28, 2016** at 3:45 p.m. Please note that PICO will probably no longer be accessible after this date.

No later than **November 20, 2016**, all Merchants must update the Merchant's Registration Certificate in SURI

Implementation Phase 2 of SURI should occur on **December 2017** to integrate transactions related to corporations, pass-through entities, incentives, and excise taxes. Implementation Phase 3 of SURI should occur on **December 2018** to include transactions related to individual taxpayers, withholdings, estates, and donations.

### **Suggestions/Recommendations**

Considering that the previous software (e.g. PICO) will not be available after October, we suggest that all returns and any other relevant information saved in such software should be downloaded and saved for a period of at least 10 years. Additionally, merchants and taxpayers should be on alert for an email from the PRTD towards the end of October granting access to SURI and including further instructions regarding SURI.

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