ABOUT REGISTERING IN THE PLATFORM

1. **How do I register on the Platform?** We recommend entering through the website of the Office of Industrial Tax Exemption (OECI), [www.oeci.pr.gov](http://www.oeci.pr.gov), and download to your computer the Instructions that appear on the right side of the main page just below the box entitled “Online Platform”. Before starting any process, you must follow the instructions in order to create an account with a username and password.

2. **I am a registered representative in the Platform (username and password), does my client have to register also?** It is not mandatory for the customer to register as a user of the Platform, but could do so since one of the benefits is that he could see the status of his request on the Platform.

3. **What is the "Company Access" and who can request it?** The "Company Access" creates an "account" (or "file") in the system for the applicant entity or concessionaire entity that is going to carry out procedures through the Platform. In turn, it allows an applicant entity or concessionaire entity to manage who has access to their "account" in the system and can carry out procedures in their name. A representative can create or request (the latter in case there is already an account in the system related to the company for which access is requested) the "Company Access" to process cases on behalf of a client. In the event that there is already an account in the system, related to the applicant entity or concessionaire entity, the person designated as "Primary Contact" must approve or deny the request for access to the person or representative who requests it, through the process established in the e-mail received for that purpose. The Primary Contact is the official of the company that has been authorized, through Corporate Resolution, to submit and sign the application or annual report of tax incentives. This must work within the requesting or concessionaire company.

   Every company must have an "account" created in the system to be able to submit an annual request or report on its behalf, irrespective of whether the user of the Platform is the Primary Contact of the company itself or an authorized representative. Once this "account" is created in the Platform, the system will bring the basic information of the company for future filings of applications and annual reports.
4. What is the "Individual Access" and who can request it? The "Individual Access" creates an "account" (or "file") in the system related to the individual applicant or individual concessionaire. However, unlike the "Company Access", it should only be created if the user of the Platform that is going to submit an online application or annual report under Act 22-2012, is a representative of the individual applicant or individual concessionaire. If the user of the Platform that is going to submit the application or annual report online is the individual applicant or individual concessionaire, he/she doesn't have to create an Individual Access. The basic information that the individual applicant or individual concessionaire entered when creating their user account will be recognized and used by the system for the application process or annual report.

Of course, a representative can create or request (the latter in case there is already an account in the system related to the individual for which access is requested) the Individual Access to process cases under Act 22-2012 on behalf of a client. In the event that there is already an account in the system related to the individual applicant or individual concessionaire, the individual applicant or individual concessionaire must approve or deny the request for access to the person or representative who requests it, through the process established in the email received for that purpose.

5. I am a representative and requested the "Company Access" or "Individual Access" for my client's existing "account", why didn't I receive confirmation of access by email? As for the "Company Access", you must confirm that the person designated as "Primary Contact" received an email from the Platform indicating that there is a request for access to the "account" of the applicant entity or concessionaire entity for which he/she is listed as "Primary Contact". In addition, you should rule out that the email sent by the Platform has been received as "junk mail" or "spam". The email sent by the Platform to the Primary Contact provides instructions on how to grant the access.

If you have done all of the above, and confirmed that the "Primary Contact" did not received an email, please contact the OECI to confirm that the person you believe to be the "Primary Contact" is the person who appears as "Primary Contact" in the OECI files.

As for "Individual Access", you must confirm that the individual applicant or individual concessionaire received an email from the Platform indicating that there is a request for access to his "account". In addition, you should rule out that the email issued by the Platform has been received as "junk mail" or "spam". The email sent by the Platform to the individual applicant or individual concessionaire provides instructions on how to grant the access.

6. I am a representative, can I include myself as the "Primary Contact" of my client's "account" in the Platform? Only if the representative is an officer or employee of the applicant entity or concessionaire entity and has been authorized to appear as such for purposes of the application or annual report to be filed with the OECI. The "Primary Contact" must work within the applicant entity or concessionaire entity and appear as an authorized official to file and sign the tax incentives application or annual report. All representatives, at least in the applications, have the opportunity to be included as such, directly and separately, since there is a section specially designated for representative purposes. Designating a representative as "Primary Contact" can create confusion and errors in the system.

7. I am the representative of an applicant or concessionaire, can the OECI give me access to my client's existing "account" in the Platform? It is the entity, through its Primary Contact, or the individual himself (in cases under Act 22-2012) who approves or denies access to the "account" of the entity or the individual, not the OECI.
8. I am an applicant or grantee; why didn't I receive an email to grant access to my "account" when my representative made a request for "Company Access" or "Individual Access"? You should rule out that the e-mail issued by the Platform has been received as "junk mail" or "spam".
ABOUT THE APPLICATIONS

1. **What applications can be filed through the Platform?** At this moment, the Platform provides for applications to be filed under Acts 20-2012, 22-2012, 73-2008, 83-2010 and 273-2012.

2. **Where do I file an application for acts that are not available through the Platform?** The remaining applications for acts managed by the OECI are available on its website, [www.oeci.pr.gov](http://www.oeci.pr.gov), under the section titled "Applications and Filing Fees". These applications can be downloaded and completed by hand for filling at the office of the OECI.

3. **Why can’t I write the name of the requesting entity in the section titled "Legal Name of Entity" when I am completing an online application?** Prior to starting the application, the user must create an “account” for the applicant entity or request access to it (the latter in case there is already an account in the system for the company you are requesting the access) in the Area of "Company Access". Once this stage has been completed, the “account” of the requesting entity will appear as a registered entity on the user’s account and will also appear in the menu of the section titled “Legal Name of Entity” of the application. See step 7 of the Instructions.

4. **Why does the system notify me an error when I enter a numeric value in the application?** In most cases, this error is due to the use of commas, periods and/or any other non-numeric symbol when entering the number. You must enter a numeric value since the system does not accept non-numeric values.

5. **Can I submit an application through the Platform even if I don’t have all the required supplementary documents?** No. You must upload to the Platform all the documents that are required and pertinent to the type of application, which are detailed in the Platform Instructions. The OECI will not consider an application that has not been filled in all its parts and that does not comply with the minimum required documentation as complete.

6. **What do I do if I have fully completed the application but the Platform does not tell me what I should do next?** You must click on the "Continue to Upload Documents" button at the bottom of the last page of the application and proceed to load the required documents into the List of Attachments screen.

   ![Platform Screen](image)

   In case you completed the application but don’t have all the required documentation, the Platform gives you the option to save the application. All you have to do next, when accessing the Platform again, is to go to the “Status” section of the main page and press the "Add / Upload Documents" symbol and proceed to upload the required documents (which are marked with a red asterisk).
7. Why is the status of my application listed as "Incomplete" if I have completed it in its entirety? You must make sure that you have successfully uploaded the required documents to the Platform in the "Lists of Attachments" screen. To do this, you must corroborate:

✓ Once the documents are loaded, they appear with a checkmark next to it;

✓ That the Platform has enabled the "Submit" button at the end of the "List of Attachments" screen (this button will be enabled only if you have uploaded all the required documents);

✓ Once you have pressed the "Submit" button, the Platform has redirected you to the "Application Submittal" screen, where you must click on the "Submit Application" button and complete the process of submitting it online ("Submitted On-Line").

8. Can I make changes to the application once I press the "Submit Application" button? No. Once the application has been submitted ("Submitted On-line"), no changes can be made to it. You should contact the OECI if you want to make changes to the application.

9. When and how should I upload the sworn and signed application to the Platform? The sworn and signed application must be uploaded to the Platform once the application reflects a status of "Complete Application". The latter occurs when the application is reviewed by the OECI and the OECI, after determining that it is complete, changes the status to "Complete Application".

In the event that the OECI determines that the application is complete, the Platform will send you an email instructing you to print the application and proceed to sign it and get it sworn before a public notary. Once it is sworn and signed, you must upload to the Platform a copy of the sworn application in "scan copy". Remember that you must upload the application in its entirety to the Platform; that is, the application, the Declaration and Acknowledgment and the Sworn Statement. Note that if the application is sworn outside Puerto Rico, evidence related to the notary's authority to administer oaths (e.g. County Clerk Certificate or similar document) and the expiration date of his or her commission must be included.

To upload the sworn and signed application to the system, you must click on the "Add/Upload Documents" symbol (📍) located in the "Status" section of the main page of the Platform.
Once the sworn and signed application is uploaded to the Platform, you must click the "Complete Online Process" button that will appear at the bottom of the "List of Attachments" page.

The Platform will redirect you to the page entitled "Complete Online Process", which will present you with basic application information. After pressing the "Complete Application" button on that page, the application will be considered under a "Pending Filing" status.

You must receive an email so that you can proceed to pay for the filing of the application.

10. **How much do I have to pay to file an application?** The filing fees are determined by taking into account several factors, such as type of transaction or document, type of case (new, renegotiated, etc.), among others. To find out how much you must pay for filing the application you must refer to the "Filing Fees" list available at the OECI website, www.oeci.pr.gov.

11. **How and where can I pay the application?** All payments, other than the $5,000.00 payment for the Special Fund under Act 22-2012, also known as "Act to Encourage the Transfer of Individual Investors to Puerto Rico", must be done by certified check, manager's check or money order, in favor of the "Secretary of the Treasury". These payments can be done in person, or sent by mail, to the OECI. If you wish to make the payment in person, you must go to the office of the OECI, located at Avenida Roosevelt, Building #355 (Building of the Industrial Development Company), First Floor, Office 105, Hato Rey, Puerto Rico 00918, between Monday and Friday, from 8:00 am to 3:45 pm. On the other hand, if you prefer to send the payment by mail, you can do so to the following address: Office of Industrial Tax Exemption, PO Box 192519, San Juan, Puerto Rico 00919-2519.

The $5,000.00 payment for the Special Fund under Act 22-2012 is the only one that can be made in person, or sent by mail, to the Department of Economic Development and Commerce (DDEC). This, unlike the rest of the payments, can be made through a certificate check, manager's check or money order in favor of the "Department of Economic Development and Commerce" or through an internal income voucher (to be purchased in a Collector for the Internal Revenue of the Department of Treasury of Puerto Rico). If you wish to make this payment in person, you must go to the Division of Financial Affairs of the DDEC, located at Avenida Roosevelt, Building #355 (Building of the Company for Industrial Development), Second Floor, Hato Rey, Puerto Rico, 00918, between Monday and Friday, from 8:00 am to 4:30 pm. On the other hand, if you prefer to send the payment by mail, you can do so at the following postal address: Industrial Tax Exemption Office, PO Box 192159, San Juan, Puerto Rico 00919-2159.

12. **Can I amend or supplement the application after the filing and payment?** Yes, by filing a sworn statement amending or supplementing the application. Said amendment or supplement to the application has a filing fee of $50.00, payable by certified check, manager's check or money order in favor of the "Secretary of the Treasury". At the moment, any sworn statement amending or supplementing the application must be filed in printed form and be accompanied by payment. This must be filed with the OECI, either in person or by mail, at the aforementioned times and at the addresses indicated.
13. Regarding the payment of the $5,000.00 from the Special Fund under Act 22-2012:

a. At what moment should I make the $5,000.00 payment? The $5,000.00 payment for the Special Fund under Act 22-2012 depends on the approval of an Act 22-2012 application. Therefore, the payment must be made once the decree is approved.

b. Can I pay the $5,000.00 fee at the same time I file my application? No. At the time of filing you must only pay the application filing fee, which is detailed at the OECI website, www.oeci.pr.gov. The $5,000.00 payment for the Special Fund under Act 22-2012 shall be paid once the decree is approved and you are notified to that effect by electronic mail.
ABOUT THE SUPPLEMENTARY DOCUMENTS

1. Regarding the two (2) commercial letters requirement for applications under Acts 20-2012, 73-2008 and 83-2010, does the OECI have a reference letter template? The OECI does not have a reference letter template. However, reference letters must at least comply with the following:
   ✓ To be addressed to the Director of the Industrial Tax Exemption Office;
   ✓ Make reference to the banking or commercial relationship with the applicant entity or with the member, partner or shareholder, in case of an applicant entity whose existence or operations are less than or equal to a fiscal year;
   ✓ Contain the name (in print), the signature and the contact information of the person who signs the letter.

2. What happens if the applicant entity under Act 20-2012, Act 73-2008 or Act 83-2010 is newly created (newly registered in the Department of State) and, therefore, has no commercial references? It must provide the bank or commercial references of the members, partners or shareholders of the applicant entity. This applies even if such members, partners or shareholders are natural persons. Remember that at least one of the letters must be a commercial bank reference.

3. Regarding applications under Acts 20-2012 and 22-2012, what type of "Criminal Record" should I submit? The "Criminal Record" must be an official certificate, issued by the corresponding governmental entity of the last place of residence of the member, partner or shareholder of the applicant entity or individual applicant.

4. Do I have to comply with the requirement to submit a "Resume" and a "Criminal Record" even if the member, partner or shareholder of the applicant entity under Act 20-2012 is another legal entity? Yes. In these cases, you must submit the "Resumes" and "Criminal Records" of the natural persons that own the legal entity that is a member, partner or shareholder of the applicant for Act 20-2012. In addition, you must submit the full names, social security numbers, dates of birth, physical addresses and percentage of participation of said natural persons.

5. In case the existence or operation of the applicant entity under Act 73-2008 or Act 83-2010 is less than or equal to one fiscal year:
   a. Should I provide the required government certifications despite not having started operations? Yes. Most government agencies issue negative certifications in cases where the business is not registered with them.
   b. Should I provide the "Financial Statements" despite not having started operations? Yes. In the event that the requesting entity (under Act 73-2008 or 83-2010) doesn't have the Financial Statements, the Financial Statements of the entity's members, partners or shareholders must be provided. The latter applies even if the members, partners or shareholders of the applicant entity are natural persons.
ABOUT THE UNCONDITIONAL ACCEPTANCE

1. Does the process of obtaining a tax exemption decree culminate once the signed decree is obtained? No. The decree acceptance must still be filed at the OECI.

2. Once my decree for tax exemption has been approved, how much time do I have to file the decree acceptance? When does the term to accept the decree begins? It depends on what the decree specifically states. In most cases it’s ninety (90) days, which starts from the date on which the applicant was given a copy of his approved decree.

3. How should I accept the tax exemption decree? Is there a form for the "Decree Acceptance"? The tax exemption decree must be accepted unconditionally by means of a sworn statement.

   You can find a "Decree Acceptance" form in the "Sworn Statement & Notifications" tab of the OECI website: www.oeci.pr.gov. The decree acceptance has a filing fee of $50.00 payable by certified check, manager's check or money order in favor of the “Secretary of the Treasury”.

4. How and where do I make the payment for the tax exemption decree acceptance? Payment of the decree acceptance must be made by certified check, manager's check or money order in favor of the "Secretary of the Treasury". This can be done in person, or sent by mail, to the OECI. If you wish to make the payment in person, you must go to the offices of the OECI, located at Avenida Roosevelt, Building #355 (Building of the Industrial Development Company), First Floor, Office 105, Hato Rey, Puerto Rico 00918, between Monday and Friday, from 8:00 am to 3:45 pm. On the other hand, if you prefer to send the payment by mail, you can do so at the following address: Office of Industrial Tax Exemption, PO Box 192519, San Juan, Puerto Rico 00919-2519.

5. What happens if I do not accept my tax exemption decree in the stated term? The tax exemption decree will be considered null and ineffective and the concessionaire cannot claim its benefits.
ABOUT THE NOTIFICATION OF COMMENCEMENT OF OPERATIONS OR RESIDENCE

1. Once I have accepted my approved tax exemption decree, how much time do I have to file the notice of commencement of operations in Puerto Rico or notification of residence in Puerto Rico (for cases of Act 22-2012)? When does the term to notify begins? It depends on what the decree expressly states. In most cases it will be one (1) year, which is counted from the date on which the decree of the applicant was approved (signed) by the Secretary of the DDEC.

2. How do I make the notice of commencement of operations in Puerto Rico or the notification of residence in Puerto Rico (for cases of Act 22-2012)? Is there a "Notice of Commencement of Operations" or "Notice of Residence" form? The notice of commencement of operations in Puerto Rico or notice of residence in Puerto Rico (for cases of Act 22-2012) must be made by means of a sworn statement. You can find a "Notification of Commencement of Operations" or "Notification of Residence" (for cases of Act 22-2012) form in the "Sworn Statements & Notifications" tab of the OECI website: www.oeci.pr.gov. The notice of commencement of operations in Puerto Rico or notice of residence in Puerto Rico (for cases of Act 22-2012) has a filing fee of $50.00 payable by certified check, manager's check or money order in favor of the "Secretary of the Treasury".

3. How and where do I make the payment of the notice of commencement of operations in Puerto Rico or notification of residence in Puerto Rico (for cases of Act 22-2012)? Payment of the notice of commencement of operations in Puerto Rico or of notification of residence in Puerto Rico (for cases of Act 22-2012) must be made by certified check, manager's check or money order in favor of the "Secretary of the Treasury". This can be done in person, or sent by mail, to the OECI. If you wish to make the payment in person, you must go to the offices of the OECI, located at Avenida Roosevelt, Building #355 (Building of the Industrial Development Company), First Floor, Office 105, Hato Rey, Puerto Rico 00918, between Monday and Friday, from 8:00 am to 3:45 pm. On the other hand, if you prefer to send the payment by mail, you can do so at the following address: Office of Industrial Tax Exemption, PO Box 192519, San Juan, Puerto Rico 00919-2519.

4. What happens if I do not file the notice of commencement of operations in Puerto Rico or notice of residence in Puerto Rico (for cases of Act 22-2012) in the specified term? The tax exemption decree will be considered null and ineffective and the concessionaire cannot claim its benefits.
ABOUT THE ANNUAL REPORTS

1. When do I have an obligation to complete and file an annual report?

   ✔ For Acts 20-2012, 73-2008 and 83-2010 - When the tax exemption decree has an established effective date or commencement of operations, either in the decree or through an "Order of Commencement of Operations", as applicable.

   ✔ For Act 22-2012 - When the tax exemption decree has an established effective date, either in the same decree or through a Notice of Residence, as applicable.

2. When should I file the annual report? The grantee will have thirty (30) days, following the filing of the tax returns, from the taxable year in which the tax exemption decree began to be effective, in order to complete and file the annual report. The filing of the annual report is an ongoing obligation, therefore, non-compliance may cause the imposition of fines or revocation of the decree, as applicable.

3. What happens if I have an extension to file my income tax return for the taxable year that will be reported in the annual report? In this case, you should send an email to Juan.Delgado@oeci.pr.gov and Zuleyka.Camacho@oeci.pr.gov with the following information:

   ✔ Name of the entity or individual (in cases of Act 22-2012);

   ✔ Case number;

   ✔ Taxable year to be reported; and

   ✔ As an attachment, a legible copy of the extension request with the Department of the Treasury official stamp or watermark (if it was filed electronically).

   The thirty (30) day period to file the annual report will be postponed until the extension period expires. The grantee who files an extension must file the annual report within thirty (30) days of the expiration of the extension period.


5. How can I start the process of filing an annual report through the Platform? In order to start the annual report filing process in the Platform, you must click on the "Manage - Annual Reports" symbol located in the "Status" section of the main page of the Platform.

   Once you press this symbol, the system will redirect you to a screen that will allow you to start the process. To do this, press the "Comply" button.
After pressing the “Comply” button, the system will redirect you to the first page of the corresponding Annual Report form. In order to start the process, you must enter the information requested and then click the button titled "Create New Annual Report for Act ____”.

Once you click on the “Create New Annual Report for Act ____” button, the system will enable other boxes in the first page of the form. You must enter the requested information, especially the one related to the name of the Grantee. For the latter, you must click on the link titled "Add Grantee and Co-Grantee".

After clicking on this link, the system will redirect you to the screen where you can choose the grantees entity or individual grantee for which you are filling out the form and have access/authorization for it. Remember that each Co-Concessionaire must file a separate Annual Report.

Continue entering all the information requested in each of the pages of the corresponding Annual Report form.
6. Why does the system notify me an error when I enter a numeric value in the annual report? In most cases, this error is due to the use of commas, periods and/or any other non-numeric symbol when entering the number. You must enter a numeric value since the system does not accept non-numeric values.

7. Regarding the annual reports of Acts 8-1987, 73-2008, 83-2010 and 135-1997, what information should I enter in the columns of the "Tax Liability" table, located in that section? Firstly, in order to access the "Tax Liability" table and enter the information related to the tax liability of the exempt business or grantee entity, you must click on the "Create New Record" button in the "Tax Liability" section of the annual report. This section is part of the stage entitled "Tax & Deductions Information".

By clicking on the link titled "Create New Record", the Platform will redirect you to another screen (which contains the "Tax Liability" table). Once you have access to the table, the first thing you should do is choose the municipality where the exempted business or grantee entity is located. In case the exempted business or grantee entity is located in several municipalities, you must enter the information related to the tax liability corresponding to each of the municipalities covered by the tax exemption decree. To do this you will have to repeat the same process as many times as there are municipalities covered by the decree.

Regarding the information corresponding to the "Income Tax", you must enter:

- In the column entitled "Fix Tax Rate or Tax Exemption Percent" - The tax rate provided by the tax exemption decree.

- In the column titled "Total Amount %" - The total tax liability; that is, for the first line of Income Tax, the amount that the exempted business or grantee entity paid the Department of the Treasury, after applying all the credits, the special deductions and the tax rate provided by the tax exemption decree.
In the column entitled "Exempt Amount %" – The exempt tax liability. To calculate the same, you must determine what would be the tax liability of the business **without** the benefit of the tax exemption decree and deduct (to that amount) the tax liability using the benefits of the decree. The result of this calculation will be the amount that the Government stopped receiving for granting the tax exemption to the business or, the same as, the exempt tax liability.

Regarding the information corresponding to the Taxes on Property ("Property Tax" and "Property Tax - Real Estate"), you must enter:

- **In the column titled "Fix Tax Rate or Tax Exemption Percent"** - The percentage of exemption provided by the tax exemption decree.

- **In the column titled "Total Amount %"** - In the case of the property, it must indicate the value of the property; that is, the **TOTAL VALUE** (line 1) of the property. This means the total amount that corresponds to the appraisal of the property (without applying any discount or credit).

- **In the column entitled "Exempt Amount %"** - The exempt tax liability. To calculate the same, you must determine what the tax liability of the business would be **without** the benefit of the tax exemption decree and deduct (to that amount) the tax liability using the benefits of the decree (without discounts, fines or penalties). The result of this calculation will be the amount that the Government stopped receiving for granting the tax exemption to the business or, the same as, the exempt tax liability.
Regarding the information corresponding to Royalties and Municipal License Tax (“Royalties” & “Municipal Patents”), you must enter:

✓ In the column titled “Fix Tax Rate or Tax Exemption Percent” - The tax rate (in the case of Royalties) or the percentage of exemption of Municipal Patents (in the case of Municipal Patents) provided by the tax exemption decree.

✓ In the column titled “Total Amount %” - The total tax liability; that is, the total amount of royalties paid (in the case of Royalties) or the total volume of the business (in the case of Municipal Patents).

✓ In the column entitled “Exempt Amount %” - The exempt tax liability. To calculate the same, you must determine what would be the tax liability of the business without the benefit of the tax exemption decree and deduct (to that amount) the tax liability using the benefits of the decree. The result of this calculation will be the amount that the Government stopped receiving for granting the tax exemption to the business or, the same as, the exempt tax liability.

Regarding the information corresponding to Other State and Municipal Taxes (“Other Tax Liabilities - State” & “Other Tax Liabilities - Municipal”), you must enter:

✓ In the column titled “Fix Tax Rate or Tax Exemption Percent” - The tax rate or the percentage of exemption provided by the tax exemption decree.

✓ In the column titled “Total Amount %” - The total amount, without applying any discount or credit (if any).

✓ In the column titled “Exempt Amount %” - The amount that was NOT paid to the respective agencies, after applying the tax rate or exemption provided by the decree.
Regarding the information corresponding to Excise Tax; Customs Tax; Sales and Use Tax; and, Tax, Right, License, Arbitration, Rate or Fee imposed by any Municipal Ordinance ("Excise Taxes", "Custom Duties", "Sales and Use Tax of the Commonwealth of Puerto Rico", and "Tax, Right, License, Excise Tax, Tax Rate or Duty imposed by any Municipal Regulation"), you must enter:

- In the column titled "Fix Tax Rate or Tax Exemption Percent" - The tax rate or the percentage of exemption provided by the tax exemption decree.
- In the column titled “Total Amount %” - The total amount, without applying any discount or credit (if any).
- In the column titled “Exempt Amount %” - The amount that was NOT paid to the respective agencies, after applying the tax rate or exemption provided by the decree. In the case of Sales and Use Tax, you must indicate the amount paid to the Government for the purchase of the materials or the payment of the services purchased to generate the production or the exempt service.

Once you have finished entering the information in each of the sections, you can proceed to press the button titled "Add Information".

Remember that in case the exempted business or the grantee entity is located in several municipalities, you must enter the information corresponding to each of the municipalities covered by the tax exemption decree. To do this you will have to repeat the same process as many times as there are municipalities covered by the decree.

8. Can I submit an annual report on the Platform even though I don’t have all the required supplementary documents? No. You must upload to the Platform all the documents required and applicable to the type of annual report, which are detailed in the Instructions of the Platform. The OECI will not consider an annual report that has not been filled in all its parts and that does not comply with the minimum required documentation as complete.

9. What do I do if I have fully completed the annual report but the Platform does not tell me what I should do next? You must click the "Continue to Upload Documents" button at the bottom of the last page of the annual report and proceed to load the required documents into the “List of Attachments” screen.
In case you have completed the annual report in full, but do not have all the required documentation, the Platform gives you the option to save the annual report. All you have to then do when accessing the Platform is to go to the section “Status” on the main page of it and press the “Manage - Annual Reports” symbol to access the basic information of the concessionaire for which you will file the annual report.

The Platform will redirect you to another screen. It is in the latter where you can press the “Add / Upload Documents” symbol and proceed to upload the required documents.

14. Why does the status of my annual report appear as "Incomplete" if I have already completed it? You must make sure that you have successfully uploaded the required documents to the Platform in the "Lists of Attachments" screen. To do this, you must corroborate:

- Once the documents are loaded, they appear with a checkmark next to it;

- That the Platform has enabled the "Submit" button at the end of the "List of Attachments" screen (this button will be enabled only if you have uploaded all the required documents);

- Once you have pressed the "Submit" button, the Platform has redirected you to the "Application Submittal" screen, where you must click on the "Submit Application" button and complete the process of submitting it online ("Submitted On-Line").
15. Can I make changes to the annual report once I click on the “Submit Annual Report” button? No. Once the annual report has been submitted (“Submitted Online”), no changes can be made to it. You should contact the OECI if you want to make changes to the annual report.

16. When and how should I upload the sworn and signed annual report to the Platform? The sworn and signed annual report must be uploaded to the Platform once the annual report reflects the status of “Complete Annual Report”. The latter occurs when the annual report is reviewed by the OECI and the OECI, after determining that it is complete, changes the status to “Complete Annual Report”.

In the event that the OECI determines that the annual report is complete, the Platform will send you an email instructing you to print the annual report and proceed to get it sworn and signed before a notary public. Once it is sworn and signed, you must upload to the Platform a copy of the annual report on "scan copy". Remember that you must upload to the Platform the annual report in its entirety, that is, the annual report and the Sworn Statement. Please note that if the annual report is sworn outside of Puerto Rico, evidence related to the notary’s authority to administer oaths (e.g. County Clerk Certificate or similar document) and the date of expiration of his or her commission must be included.

To upload the sworn and signed annual report to the Platform, you must press the “Add/Upload Documents” symbol (      ) on the annual report screen.

Once the sworn and signed annual report is uploaded to the Platform, you must click the “Complete Online Process” button that will appear at the bottom of the “List of Attachments” page.
The system will then redirect you to the page entitled "Complete Online Process", which will provide you with basic information on the annual report. After clicking the "Complete Annual Report" button on the page, the annual report will be considered under the "Pending Filing" status.

You must receive an email to that effect so that you can proceed to pay for the filing of the annual report.

17. How much do I have to pay to file an annual report? The annual reports have a filing fee of $300.00. Payments must be made by certified check, manager's check or money order, in favor of the "Secretary of the Treasury".

18. How and where can I pay the annual report? Payment of the annual report must be made by certified check, manager's check or money order in favor of the "Secretary of the Treasury". This can be done in person, or sent by mail, to the OECI. If you wish to make the payment in person, you must go to the offices of the OECI, located at Avenida Roosevelt, Building #355 (Building of the Industrial Development Company), First Floor, Office 105, Hato Rey, Puerto Rico 00918, between Monday and Friday, from 8:00 am to 3:45 pm. On the other hand, if you prefer to send the payment by mail, you can do so at the following address: Office of Industrial Tax Exemption, PO Box 192519, San Juan, Puerto Rico 00919-2519.

19. Can I amend or supplement the annual report after filing and paying? Yes, by filing a sworn statement to amend or supplement the annual report. This amendment or supplement to the annual report has a filing fee of $50.00, payable by certified check, manager's check or money order to the "Secretary of the Treasury". At this moment, any sworn statement amending or supplementing the annual report must be filed in printed form and be accompanied by the filing fee. This must be filed at the OECI office, either in person or by mail, at the aforementioned times and at the addresses indicated above.

20. What happens if I do not file the annual report? The grantee who does not file the annual report will receive a "Notice of Deficiency" in which the filing of the annual report and a term for the filing of the annual report will be required. In the "Notice of Deficiency" it will be noticed that, if the annual report is not filed within the term granted, the concessionaire will be exposed to the imposition of fines or to the revocation of the decree, as applicable.