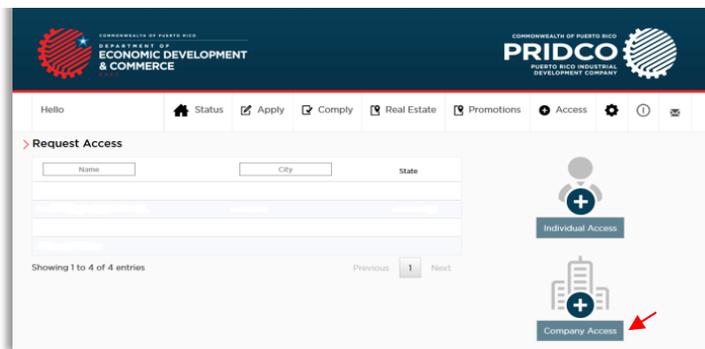




## ABOUT REGISTERING IN THE PLATFORM

- 1. How do I register on the Platform?** *We recommend entering through the website of the Office of Incentives for Businesses in Puerto Rico of the Department of Economic Development and Commerce ("Incentives Office")<sup>1</sup>, <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.



<sup>1</sup> Previously known as the Office of Industrial Tax Exemption.

4. **I am a representative and requested the "Company 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 e-mail 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 Incentives Office to confirm that the person you believe to be the "Primary Contact" is the person who appears as "Primary Contact" in the Incentives Office files.*

5. **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 Incentives Office. 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.*
6. **I am the representative of an applicant or concessionaire; can the Incentives Office give me access to my client's existing "account" in the Platform?** *It is the entity, through its Primary Contact, or the individual himself who approves or denies access to the "account" of the entity or the individual, not the Incentives Office.*
7. **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"?** *You should rule out that the e-mail issued by the Platform has been received as "junk mail" or "spam".*

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## ABOUT THE APPLICATIONS

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1. **What applications can be filed through the Platform?** *At this moment, the Platform provides for applications under Sections 2041.01<sup>2</sup>, 2061.01<sup>3</sup> and 2071.01(6), (7), (8) and (10)<sup>4</sup> of Act No. 60-2019, as amended, known as the Puerto Rico's Incentives Code ("Puerto Rico's Incentives Code"). All other incentives applications manage by the Incentives Office must be submitted trough the Single Business Portal ("SBP") at: [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov).*
2. **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.*
3. **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.*
4. **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 Incentives Office 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.*

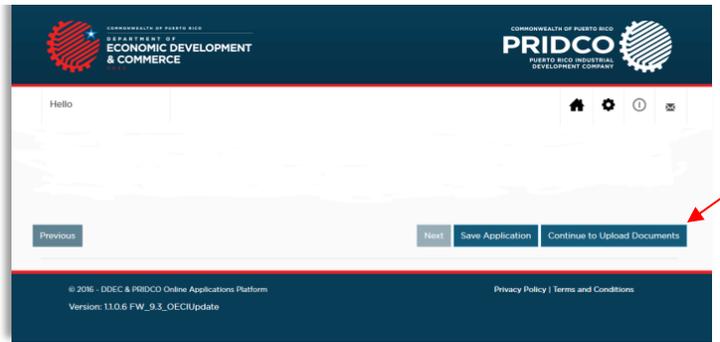
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<sup>2</sup> International Financial Entity Incentives.

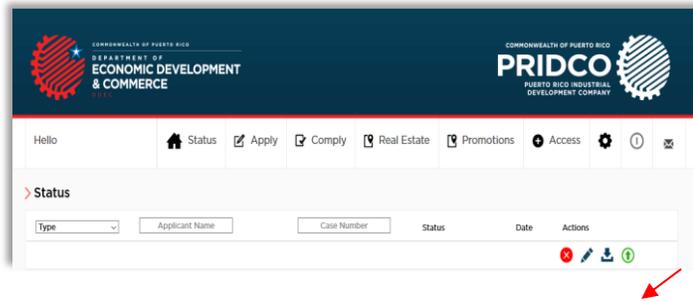
<sup>3</sup> Manufacturing Incentives.

<sup>4</sup> Green Energy Incentives

5. 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.

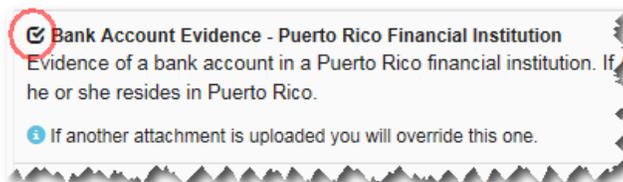


In case you completed the application but don't have all the required documentation, the Platform gives you the option to save the application. All you have to do next, when accessing the Platform again, is to go to the "Status" section of the main page and press the "Add / Upload Documents" symbol (upward arrow) and proceed to upload the required documents (which are marked with a red asterisk).

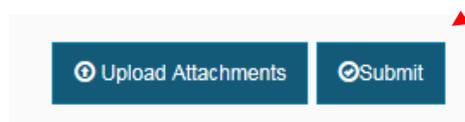


6. Why is the status of my application listed as "Incomplete" if I have completed it in its entirety? You must make sure that you have successfully uploaded the required documents to the Platform in the "Lists of Attachments" screen. To do this, you must corroborate:

- ✓ 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").

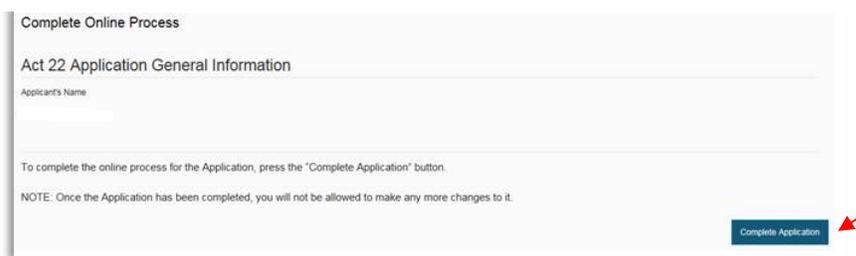
8. **Can I make changes to the application once I press the "Submit Application" button?** No. Once the application has been submitted ("Submitted On-line"), no changes can be made to it. You should contact the Incentives Office if you want to make changes to the application.
9. **When and how should 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 Incentives Office and the Incentives Office, after determining that it is complete, changes the status to "Complete Application".

In the event that the Incentives Office 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.



Complete Online Process

Act 22 Application General Information

Applicant's Name

To complete the online process for the Application, press the "Complete Application" button.

NOTE: Once the Application has been completed, you will not be allowed to make any more changes to it.

Complete Application

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 Incentives Office website, <http://www.oeci.pr.gov/>.*
11. **How and where can I pay the application?** *All payments 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 Incentives Office. If you wish to make the payment in person, you must go to the office of the Incentives Office, 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 Incentives for Businesses in Puerto Rico of the Department of Economic Development and Commerce, PO Box 192519, San Juan, Puerto Rico 00919-2519.*
12. **Can I amend or supplement the application after the filing and payment?** *Yes, by filing a sworn statement amending or supplementing the application through the SBP at: [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov). Said amendment or supplement to the application has a filing fee of \$50.00 plus a transaction fee of \$5.00, payable online at the SBP.*

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## ABOUT THE SUPPLEMENTARY DOCUMENTS

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1. **Regarding the two (2) commercial letters requirement for applications under Sections 2061.01 and 2071.01(6), (7), (8) and (10) of the Puerto Rico's Incentives Code, does the Incentives Office have a reference letter template?** *The Incentives Office 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 Incentives 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 Section 2061.01 or Section 2071.01(6), (7), (8) and (10) of the Puerto Rico's Incentives Code 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. **What type of "Criminal Record" should I submit with applications under Section 2061.01 or Section 2071.01(6), (7), (8) and (10) of the Puerto Rico's Incentives Code?** *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.*
4. **In case the existence or operation of the applicant entity under Section 2061.01 or Section 2071.01(6), (7), (8) and (10) of the Puerto Rico's Incentives Code 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 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.*

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## ABOUT THE UNCONDITIONAL ACCEPTANCE

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1. **Does the process of obtaining a tax exemption decree culminate once the signed decree is obtained?** *No. The decree acceptance must be filed at the Incentives Office through the SBP at: [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov).*
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 Incentives Office website: <http://www.oeci.pr.gov>. The decree acceptance has a filing fee of \$50.00, plus a transaction fee of \$5.00, payable online at the SBP at [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov).*
4. **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.*

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## ABOUT THE NOTIFICATION OF COMMENCEMENT OF OPERATIONS

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1. **Once I have accepted my approved tax exemption decree under Section 2061.01 or Section 2071.01(6), (7), (8) and (10) of the Puerto Rico's Incentives Code, how much time do I have to file the notice of commencement of operations in Puerto Rico?** *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? Is there a "Notice of Commencement of Operations"?** *The notice of commencement of operations in Puerto Rico must be made by means of a sworn statement.*

You can find a "Notification of Commencement of Operations" form in the "Sworn Statements & Notifications" tab of the Incentives Office website: <http://www.oeci.pr.gov>. The notice of commencement of operations in Puerto Rico has a filing fee of \$50.00, plus a transaction fee of \$5.00, payable online at the SBP at [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov).

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 Incentives Office. If you wish to make the payment in person, you must go to the offices of the Incentives Office, 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 in the specified term?** *The tax exemption decree will be considered null and ineffective and the concessionaire cannot claim its benefits.*
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## **ABOUT THE ANNUAL REPORTS**

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Please take note that the annual report of all the incentive acts managed by the Incentives Office must be filed through the SBP at: [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov)

For questions regarding to the annual report filing process, please refers to the SBP's annual report manuals at: [sbp.ddec.pr.gov](http://sbp.ddec.pr.gov) or send an email to [applications@ddec.pr.gov](mailto:applications@ddec.pr.gov) or [zuleyka.camacho@ddec.pr.gov](mailto:zuleyka.camacho@ddec.pr.gov).