

**DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
SAN JUAN, PUERTO RICO**

**REGULATIONS FOR THE MEDICAL TOURISM PROGRAM OFFICE
(MO-TUR-001)**

**Legal Affairs Office
June 2023**

**GOVERNMENT OF PUERTO RICO
DEPARTMENT OF ECONOMIC DEVELOPMENT AND COMMERCE
REGULATION FOR THE MEDICAL TOURISM PROGRAM OFFICE
MO-TUR-001**

Regulation to implement the provisions of Act No. 196 of December 15, 2010, as amended, known as the "Puerto Rico Medical Tourism Act."

**CHAPTER 1
INTRODUCTORY PROVISIONS**

Section 1.01 – Legal Basis

This Regulation is adopted in accordance with Articles 5(f)(g)(h)(q), 7 and 12 of Act No. 196-2010, which conferred on the Secretary of the Department of Economic Development and Commerce of Puerto Rico (DDEC for the Spanish acronym) the authority to regulate the necessary mechanisms for the implementation of the statute.

Section 1.02- Scope

The provisions of this Regulation shall apply to any person, natural or legal, who has established, or intends to establish in Puerto Rico an Eligible Business, as defined by Act No. 196-2010 and this Regulation, and who requests a Medical Tourism Certification, otherwise interacts with the Medical Tourism Program Office, or participates in the Medical Tourism industry.

Section 1.03- Public Policy Statement

Act No. 196-2010 aims to promote and encourage investment in Puerto Rico's tourism industry. Certainly, Puerto Rico has numerous healthcare facilities that meet rigorous standards comparable to medical institutions in the United States. Likewise, our health professionals are of high caliber and duly licensed and certified in the field of medicine by state and federal entities.

The competitive advantages of our island allow Medical Tourism to develop to its fullest potential and become an ideal and relevant sector for economic development strategies. Among these advantages are the following:

- The legal structure, as well as the quality and safety standards that apply to the health industry in Puerto Rico, are the same as those that apply in mainland United States; however, Puerto Rico's cost structure is between

forty percent (40%) and sixty percent (60%) less expensive than that of mainland United States;

- The health facilities in Puerto Rico, in addition to being among the most modern in the Caribbean, are on par with the facilities of any other state of the United States;
- Health professionals, such as doctors and nurses who offer services in the Commonwealth's healthcare facilities, are bilingual and duly certified and licensed to practice medicine in Puerto Rico;
- The strategic positioning of our island and the accessibility of its airports and seaports, allow patients from North and South America to arrive in Puerto Rico to receive high quality treatment and medical care;
- Residents of the United States can travel to our island without the need to have a passport or visa; among others.

The purpose of this Regulation is to create and implement the Medical Tourism Program in accordance with Act No. 196-2010.

Section 1.04 – Definitions

For purposes of this Regulation, words shall be interpreted according to the context in which they are used and shall have the meanings commonly attributed to them. Where applicable, words used in the present tense also include the future; those used in the masculine gender include the feminine; the singular includes the plural and the plural includes the singular. Any reference to "day" shall be understood as the twenty-four (24) hour period of a calendar day, unless otherwise specified.

However, the following terms shall have the definition set out below:

1. **Tourism Activity** — those facilities that due to an attraction or special characteristic are a stimulus to tourism.
2. **Medical Tourism Certification** — Certification issued by the Secretary of the DDEC pursuant to Act No. 196-2010, confirming that a business qualifies as a business dedicated to Medical Tourism. The Medical Tourism Certification will be valid for one (1) year from its date of issuance, renewable each year, subject to the terms and conditions of Act No. 196-2010 and applicable circular letters, administrative orders and regulations. The Medical Tourism Certification shall be non-transferable.

3. **Advisory Council** — body established by the provisions of Act No. 196-2010 within the DDEC, or an office designated by the Secretary of the DDEC, with the purpose of leading the efforts provided for by the statute, and that is responsible for advising the DDEC, its Secretary, or such office designated by the Secretary to direct the efforts of said Act, in aspects related to health and Medical Tourism, among others. The Advisory Council shall be appointed by the Secretary and shall be composed, but not limited to, representatives of the Puerto Rico College of Physicians and Surgeons, the Puerto Rico Medical Association, the Puerto Rico Hospital Association, the Puerto Rico Hotel & Tourism Association, the Medical Sciences Campus of the University of Puerto Rico, and the Puerto Rico Nursing Professional College; the Secretary may add members to the Council as he deems appropriate.
4. **Department or DDEC** — the Department of Economic Development and Commerce of Puerto Rico.
5. **Department of Health** — the Puerto Rico Department of Health.
6. **Joint Commission** — an independent non-profit organization charged with accrediting healthcare facilities.
7. **Act No. 60-2019** — Act No. 60-2019, as amended, known as the "Puerto Rico Incentives Code".
8. **Act No. 196-2010** — Act No. 196-2010, as amended, known as the "Puerto Rico Medical Tourism Act".
9. **Eligible Business** — any new or existing business engaged in a Medical Tourism activity, which is duly certified and accredited by its accrediting entity according to the service offered and its nature. These businesses may include, but are not limited to, hospitals, clinics, medical offices, hotels, pharmacies, among others.
10. **Office** — the Medical Tourism Program Office established under the Office of the Secretary of the DDEC, for the purpose of directing the implementation of Act No. 196-2010 and the Medical Tourism Program.
11. **Incentives Office** — the Incentives Office for Businesses in Puerto Rico within the DDEC and created by Act No. 60-2019;
12. **Tourism Office** — the Tourism Office within the DEDC in accordance with Reorganization Plan No. 4-1994, as amended; provided, that during the transition period established for completing the merger of the Puerto Rico

Tourism Company with the DDEC under Act No. 141-2018, known as the "Act for the Implementation of the Department of Economic Development and Commerce Reorganization Plan of 2018," the term Tourism Office shall refer to the Puerto Rico Tourism Company.

13. **Digital Portal**— platform through which an Eligible Business will process the Medical Tourism Certification. The web address for the Digital Portal is <https://incentives.ddec.pr.gov/>.¹
14. **Secretary** — the Secretary of the DDEC.
15. **Medical Tourism** — any activity that promotes patient travel to Puerto Rico with the purpose of obtaining medical care and treatment in or through healthcare facilities duly certified by the Secretary, and accredited by the *Joint Commission* or by the Department of Health, to operate and be a provider of health services in Puerto Rico.

CHAPTER 2 MEDICAL TOURISM ASVISORY COUNCIL

Section 2.01 – Medical Tourism Advisory Council

Act No. 196-2010 created the Medical Tourism Advisory Council and bestowed on it the responsibility of advising the Department and its Secretary, but especially the Office of the Medical Tourism Program, on aspects relating to this field, among other duties. The Advisory Council shall be composed of at least six (6) members.

Section 2.02 – Appointment and Termination of Advisory Council Members

The members of the Advisory Council shall be appointed by the Secretary. These members will serve for terms of three (3) years with no limit to the number of terms they may be appointed.

The composition of the Advisory Council shall include, at least one (1) member representing each of the following entities or organizations:

- a) Representative of the Puerto Rico College of Physicians and Surgeons;
- b) The Puerto Rico Medical Association;
- c) The Puerto Rico Hospital Association;
- d) The Puerto Rico Hotel & Tourism Association;
- e) The Medical Sciences Campus of the University of Puerto Rico; and

¹ The web address may be subject to future modification.

- f) The Puerto Rico Nursing Professional College.

Section. 2.03 – Advisory Council Meetings

The Advisory Council shall meet two (2) times per year. The meetings of the Advisory Council shall be convened by the Secretary and shall be held at the headquarters of the Department. The Secretary or designated official shall conduct the meetings. The Director of the Medical Tourism Program Office shall be present and provide a report on the achievements and work performed by the Office at each Council meeting.

"The Advisory Council shall hold a first meeting on or before six (6) months after these regulations enter into force. The Director of the Medical Tourism Program will serve as secretary at the meetings of the Advisory Council".

CHAPTER 3 CERTIFICATION EVALUATION PROCESS

Section 3.01 – Criteria

The Eligible Business applying for Medical Tourism Certification as part of the process for obtaining economic incentives is required to be duly accredited by the Assistant Secretary for Health Regulation of the Department of Health, Joint Commission or by that entity identified to perform such functions by the Department of Health."

In addition, in order to comply with the requirements established in Act No. 196-2010, it is necessary that applicants provide lodging services to patients and their companions traveling to Puerto Rico from other jurisdictions. In turn, the Tourism Office Regulation No. 8399 of November 5, 2013², establishing the minimum requirements for lodging services in Puerto Rico, provides that the term lodging "refers to any facility or building, group of buildings or part of a building or installation endorsed by the Company³." Therefore, in order to comply with the aforementioned, the healthcare facilities must include among their offerings, lodging services for the relatives or people who will accompany patients, as a means to render complete health care treatment services for tourists. Likewise, facilities should encourage a greater number of visitors to travel to our island to receive medical treatment through the creation of a product that distinguishes us from other jurisdictions.

² The minimum requirements for lodgings in Puerto Rico shall be governed by Tourism Office Regulation No. 8399, or any successor regulations, as applicable.

³ Refers to the Puerto Rico Tourism Company.

In accordance with the purpose of Act No. 196-2010 to promote the infrastructure of healthcare facilities in a way that they attract more visitors to receive health treatment in Puerto Rico, applicants who propose a hospital or healthcare facility must comply with the requirements established below, in order to obtain the Medical Tourism Certification under the cited statute:

1. Be affiliated with a multidisciplinary health system or organization recognized worldwide as a brand for Medical Tourism (hereinafter, "Health System").
 - A. For purposes of this "Affiliation" criterion, the hospital or healthcare facility must meet at least two (2) of the following:
 - a) a contractual relationship through which the Health System provides the facility with clinical or operational supervision.
 - b) a contractual relationship through which the Health System provides consulting, education, and training services to the staff of the facility.
 - c) a contractual relationship through which the Health System provides clinical services to the patients in the facility.

In addition, the Affiliation must provide for a license to use the name of the Health System, authorizing the relationship between the hospital or healthcare facility and the Health System to be identified, promoted or advertised, in and outside of Puerto Rico.

- B. "Multidisciplinary health system or organization recognized worldwide as a brand for Medical Tourism" or "Health System" is defined as an organization or system that meets each of the following criteria:
 - a) is engaged in providing health services, hospital administration services, and training to hospital personnel in not less than three (3) jurisdictions in or outside the United States;
 - b) be recognized for its achievements in the field of health and medicine, such as medical research, education and training programs for health personnel;
 - c) has been globally recognized as a leader in its field by organizations or entities evaluating the performance and reputation of healthcare institutions, organizations or systems during a period of five (5) years prior to the grant application;
 - d) is recognized as a leader in all or most major medical specialties;

- e) recognized as a health system to which patients from all over the world travel for the purpose of obtaining medical care and treatment; and
 - f) duly licensed and certified in the jurisdiction(s) where it is located.
2. At least eighty percent (80%) of the hospital or healthcare facility rooms shall be private, thus allowing the accommodation of at least one (1) companion in each room.
 3. The hospital or healthcare facility must demonstrate recurring annual investments or expenses destined for the international marketing and promotion of the hospital or healthcare facility as a Medical Tourism facility in Puerto Rico. The amount of annual investment required will be determined taking into consideration the number of private beds available to the hospital or healthcare facility and the current year:
 - A. For Government of Puerto Rico fiscal years 2023 to 2024, the annual investment requirement for marketing and promotion outside of Puerto Rico will be (\$1,050.00) per private bed;
 - B. For Government of Puerto Rico fiscal years 2025 and beyond, the annual investment requirement per private bed will increase by five percent (5%) every five (5) years, namely:
 - a) For Government of Puerto Rico fiscal years 2025 to 2029, inclusive, the annual investment requirement will increase by five percent (5%) with respect to the previous period (that is, the required annual investment will be (\$1,102.50) per private bed);
 - b) For Government of Puerto Rico fiscal years 2030 to 2034, inclusive, the annual investment requirement will increase by five percent (5%) with respect to the previous period (that is, the required annual investment will be (\$1,157.63) per private bed); and successively thereafter;
 - c) The annual investment required for subsequent periods will increase by five percent (5%) compared to the previous period.

The investment in marketing and international promotions for each hospital or healthcare facility must be made based on a marketing plan to be submitted to the DDEC for approval prior to its implementation.

4. The hospital or healthcare facility will charge a tax on the room occupancy rate equivalent to seven percent (7%) of each private room, in accordance with the provisions of Act No. 272-2003, as amended, known as the "Commonwealth of Puerto Rico Room Occupancy Rate Tax Act". This fee will be remitted to the Tourism Office monthly. The hospital will comply with the procedures set forth in Regulation No. 8395 of October 14, 2013, or any applicable successor regulations, for the control and collection of room occupancy tax and its adjudication procedures, including, but not limited to:
 - a) Register with the Tourism Office to obtain a Hotelier Identification Number within thirty (30) days of commencing operations.
 - b) Annually present a bond insurance policy or letter of credit to ensure payment of the tax in an amount to be determined by the Tourism Office, calculated based on the income projections of six (6) months for the private rooms of the hospital or healthcare facility in its first year of operation and, after its first year of operation, calculated based on the historical income of the previous year, the level of risk presented by the hospital or healthcare facility and the compliance of the hospital or healthcare facility with the obligations imposed by regulation.
 - c) File a monthly declaration, according to the corresponding form established by the Tourism Office, within the first ten (10) days following the declaration month of operation, through which it shall declare the room occupancy rate income received corresponding to the private rooms, and the occupancy tax collected. Together with the monthly declaration, the corresponding payment of the occupancy tax collected shall be made using any of the means established by regulation.
 - d) Shall be subject to the penalties established in the regulation in the event of non-compliance.

Section 3.02 – Medical Tourism Provider Certification Application Process

As of the effective date of this Regulation, any Eligible Business interested in applying for a Medical Tourism Certification under Act No. 196-2010, must comply with the following:

1. Submit an application for a Medical Tourism Certification to the Department through the Digital Portal. The Medical Tourism Certification application ("Application") shall contain all data and documents requested by the Department in order to demonstrate that the Eligible Business complies with the requirements and conditions established in Act No. 196-2010.

2. Among the documents that the Eligible Business must file with its Application are the following:

- a) Document that describes in detail the Medical Tourism activity that will be carried out and for which the Medical Tourism Certification is requested;
- b) Copy of the Certificate of Incorporation issued by the Department of State and/or Certificate of Authorization to Do Business in Puerto Rico;
- c) Copy of the Employer Identification Number Letter ("EIN SS-4 Letter") issued by the U.S. Internal Revenue Service ("IRS");
- d) Merchant's Registration Certificate issued by the Department of the Treasury (including the location of the Medical Tourism activity);
- e) Copy of the Municipal Tax License (in cases where the Eligible Business is operating);
- f) Copy of the Single Permit, which includes the businesses' use permit, sanitation license and fire prevention certificate (in cases where the Eligible Business is operating or ready to operate);
- g) Evidence that the Eligible Business is properly licensed, certified and authorized by the Department of Health to operate a healthcare facility;

"Copy of the permanent operating license issued by the Health Institutions Section of the Assistant Secretariat for Health Regulation of the DS and/or copy of the Joint Commission certification)"
- h) Copy of Board Certification ("*Board Certified*") for all doctors who will be offering services or treatments to patients in Puerto Rico as part of the Medical Tourism activity;
- i) "Copy of the Certification of the Department of Health for Medical Tourism, whose cost will be (\$ 1,000.00) equal to that mentioned in paragraph 3 below; "
- j) Copy of previously issued Medical Tourism Certification (in cases of renewal applications);
- k) Certificate of filing of tax returns issued by the Department of Treasury for the Eligible Business (Model SC 6088);

- l) Debt Certification issued by the Department of Treasury for the Eligible Business;
 - m) Good Standing Certificate for the Eligible Business issued by the Puerto Rico Department of State;
 - n) All Concepts Debt Certificate issued by the Municipal Revenues Collection Center (CRIM) for the Eligible Business;
 - o) Negative Debt Certification issued by the Department of Labor and Human Resources for the Eligible Business;
 - p) Debt Certification issued by the State Insurance Fund Corporation for the Eligible Business;
 - q) Employer Compliance Certificate issued by ASUME for the Eligible Business;
 - r) Public liability insurance policy issued by an agency duly certified by the Office of Insurance Commissioner of Puerto Rico, that names the Department of Economic Development and Commerce, the Tourism Office and the Department of Health as co-insured parties and contains a hold harmless clause for them;
 - s) Organizational chart for related entities of the Eligible Business, if applicable; and
 - t) Any other additional documentation that the Department requires and understands is necessary for the evaluation and justification of the requested Medical Tourism Certification.
3. The Application shall be filed using the form adopted by the Department for those purposes. All Applications must be accompanied by a filing fee in the amount of one thousand dollars (\$1,000.00). The filing fee will be paid electronically, using Visa, MasterCard or ACH, through the Digital Portal.
 4. The Application will only be considered filed when all the information required therein is included and the payment of the thousand dollars (\$1,000.00) for the right to file the Application is made.
 5. The Application will be evaluated in accordance with Article 7(f) of Act No. 196-2010 ("*Compliance with the parameters established in the Certification requirements*").
 6. If the Eligible Business and/or applicant fails to comply with the filing of the Application in the manner described herein, the DDEC will be unable to

begin the evaluation process established in Article 7 of Act No. 196, and may take appropriate legal action, including, but not limited to, closing and archiving the Application.

7. In the event that the Eligible Business is duly certified by the Secretary as a business dedicated to supply activities for Medical Tourism, it is then eligible to qualify for the tax benefits and incentives contemplated in other statutes for Medical Tourism, such as Act No. 168 of July 30, 1968, as amended, known as the "Hospital Facilities Tax Exemption Act"; Act No. 60-2019, and any other incentives established by legislation, subject to the terms and requirements of such laws. Provided, that the Eligible Business may only benefit from one of the incentive laws for each incentivized activity.

The Secretary shall have the power to exempt an Eligible Business, that is also eligible under Act No. 60-2019 and is interested in requesting a tax exemption decree for Medical Tourism activity as provided in Chapter 5 of Act No. 60-2019, from providing supplemental documentation that was timely provided by the Eligible Business in its Medical Tourism Certification Application under Act No. 196 and such Certification is still in force.

Section 3.03 – Evaluation Process

The Medical Tourism Program Office will evaluate the Eligible Business' Application to ensure that it meets the criteria and requirements for certification.

Within twenty (20) days of the submission of an Application, the Director shall submit a recommendation to the Secretary.

The recommendation may be in favor of certification as a business participating in the Medical Tourism industry, against certification, or in favor of issuing a provisional certification with conditions. A provisional certification with conditions will establish a sixty (60) day term for the Eligible Business to comply with the conditions set forth in the certification.

In the event that the Eligible Business meets the conditions, the certification will be effective for a term of one (1) year, retroactive to the date of Application submission. If established conditions are not met, the certification will not take effect or, in the case of an issued provisional certification, will be canceled, and the Eligible Business will have to present another Application.

Within ten (10) days of the submission of the recommendation of the Director of the Medical Tourism Program Office, the Secretary shall accept or reject it. If the Medical Tourism Certification is granted, the Secretary's determination shall be notified to the Eligible Business with a copy of the Certification and the recommendation emitted by the Director of the Medical Tourism Program

Office. In the event that the Secretary rejects the recommendation of the Director, a brief resolution shall also be included, setting out the reasons for making such a determination. A Certification granted by the Secretary to an Eligible Business signals that it has complied with applicable criteria, standards and procedures regarding quality and excellence in the provision of health and tourism services, and makes said activity eligible for the benefits established in Act No. 196-2010.

Section 3.04 – Reconsideration and Judicial Review

The Eligible Business adversely affected by the Secretary's determination may petition the Medical Tourism Program Office for reconsideration within fifteen (15) days. The petition for reconsideration must be answered within fifteen (15) days. The procedures for requesting, determining and reconsidering the determination for certification as a Medical Tourism Provider shall be exempt from the provisions of Chapter 3 of Act No. 38-2017, as amended, known as the "Uniform Administrative Procedures Act of the Government of Puerto Rico".

Once the remedy for reconsideration has been exhausted, the Eligible Business may petition judicial review from the Court of Appeals within thirty (30) days of notification of the determination on reconsideration. Judicial review procedures shall be governed by Chapter 4 of Act No. 38-2017.

Section 3.05 – Medical Tourism Certification does not exempt from other applicable certifications

None of the provisions of Act No. 196-2010 or these Regulations exempt an Eligible Business from the accreditation and licensing processes required at the state or federal level for the offering of services in the industry in which they function. In addition, it does not exempt professionals from obtaining the necessary licenses for the practice of the health profession.

Section 3.06 – Fees Receivable

The filing fee in the amount of one thousand dollars (\$1,000.00) is non-refundable.

The Application will only be considered filed when all the information required in the Application is included and payment is made in the amount of one thousand dollars (\$1,000.00) for the right to file the Application.

CHAPTER 4
OBLIGATIONS OF BUSINESS CERTIFIED AS MEDICAL TOURISM PROVIDERS

Section 4.01 – Obligations and Duties of an Eligible Business Certified as a Medical Tourism Provider

The granting of a Certification as a provider of Medical Tourism services shall be conditional on the Eligible Business complying with the following conditions and duties:

(a) Every six (6) months the Eligible Business shall provide the Medical Tourism Program Office with information about the Medical Tourism activity in its business. This information shall include, but is not limited to, the number of visitors, clients or patients who have participated in the Program, information about the services provided including the duration thereof, monetary value of the Medical Tourism services offered, the manner in which those services were offered, impact on tourism in general, and any other related information requested or established by regulation.

(b) The Eligible Business shall cooperate with *Discover Puerto Rico (Destination Marketing Organization)*, *Invest PR*, and any other agency, instrumentality or public corporation for purposes of marketing and promoting the Medical Tourism industry in Puerto Rico.

(c) The Eligible Business shall keep current any accreditation necessary to operate in the industry to which the Eligible Business belongs outside the scope of Medical Tourism.

(d) The Eligible Business shall comply with any other reasonable obligation and duty that the Secretary, on the recommendation of the Medical Tourism Program Office, deems necessary to include as a condition of the Certification.

(e) At all times the Eligible Business will be subject to periodic inspections by the Health Institutions Section of the Assistant Secretariat for Health Regulation of the DS to ensure compliance with the provisions of Law 196-2010 and these Regulations.

Section 4.02 – Failure to Comply with Obligations and Duties

Failure by an Eligible Business to comply with any condition described in the previous Section may result in the cancellation of the Medical Tourism Certification. The Eligible Business will be notified of the alleged breach and will be granted ten (10) days to cure or justify the breach. The Medical Tourism Program Office will evaluate the compliance or justification of the Eligible Business and make a recommendation to the Secretary on the cancellation of the Certification. If the Certification is cancelled, the Eligible Business has

available the reconsideration and judicial review process described in Section 4.04 of this Regulation.

CHAPTER 5 MONITORING MECHANISM FOR SUPPLY OF SERVICES, CERTIFICATION REVOCATION MECHANISM

Section 5.01 - Monitoring Mechanism for Supply of Services, Certification Revocation Mechanism

Pursuant to Act No. 196-2010, the Medical Tourism industry was declared a regulated industry for inspection purposes and other administrative investigation activities.

CHAPTER 6 FINES

Chapter 6.01 – Fines

Any person, natural or legal, who violates the provisions of this Regulation, in addition to the cancellation of the Medical Tourism Certification and/or the imposition of any administrative fine, may be prosecuted for the commission of a misdemeanor and if convicted shall be penalized with a fine of one thousand (1,000) dollars or forty (40) hours of community service, or both penalties at the discretion of the Court. Community service will be performed under the supervision of the Secretary of Health, and non-compliance and administrative procedures will be subject to the provisions of Act No. 38-2017, as amended, known as the "Uniform Administrative Procedures Act of the Government of Puerto Rico."

CHAPTER 7 FINAL PROVISIONS

Section 7.01 – Severability Clause

If any clause, paragraph, subparagraph, sentence, word, letter, article, provision, section, subsection, title, chapter, subchapter or part of this Regulation is annulled or declared unconstitutional, the resolution, opinion or sentence to that effect issued shall not affect, prejudice, or invalidate the remainder of this Regulation. The effect of such judgment shall be limited to the clause, paragraph, subparagraph, sentence, word, letter, article, provision, section,

subsection, title, chapter, subchapter or part thereof that has thus been annulled or declared unconstitutional.

Section 7.02 – Validity

These Regulations shall enter into effect thirty (30) days after filing with the Department of State, in accordance with the provisions contained in Law No. 38-2017, as amended, known as the "Uniform Administrative Procedure Act of the Government of Puerto Rico."

RECOMMENDED:

Bryan O'Neill Alicea
Director and General Legal Advisor
Legal Affairs Office

Carlos Fontán Melendez
Director
Incentives Office for Business of PR

Date:

Date:

APPROVED:

Manuel Cidre Miranda
Secretary
Department of Economic Development
and Commerce

Date: