

Tax Alert

PRACTICE AREAS

- Tax

Act 72 Amends the Puerto Rico Internal Revenue Code of 2011

June 3, 2015

Since this statute suffered so many changes during the legislative process, we have decided to issue two final Tax Alerts summarizing the Act for your ready reference. This is the first of two Alerts, and it summarizes the most significant provisions of the Act modifying current statutory provisions dealing with individual and corporate income taxes.

The content of this McV Alert has been prepared for information purposes only. It is not intended as, and does not constitute, either legal advice or solicitation of any prospective client. An attorney-client relationship with McConnell Valdés LLC cannot be formed by reading or responding to this McV Alert. Such a relationship may be formed only by express agreement with McConnell Valdés LLC.