

The Puerto Rico Advantage

Sun, Sand and Zero Taxes

Moving to Puerto Rico has never been more attractive. The Caribbean island, which is part of the United States, attracts thousands of new residents every year with near-perfect climate, an average temperature of 82°F, miles of white sandy beaches, low cost of living, outstanding schools and healthcare services, and unlimited options for work, adventure and recreation. Now there is one more reason to move to Puerto Rico: ZERO TAXES ON PASSIVE INCOME.

Individual Investors Act

- Puerto Rico recently enacted the Act to Promote the Relocation of Individual Investors (Act 22 of 2012) which seeks to attract new residents to Puerto Rico with **incredible tax incentives**
- **0% tax rate** on interest and dividend income for New Residents
- **0% tax rate** on all short- and long-term capital gains accrued after becoming a New Resident
- Rates are **guaranteed till 2036** through tax incentives decree.
- The **tax savings are considerable**, especially when one considers the fact that **Puerto Rico Residents pay no U.S. federal taxes** on Puerto Rico source income

Quick Facts:

- 0% tax on dividend and interest income for New Puerto Rico Residents
- 0% tax on short- and long-term capital gains for New Puerto Rico Residents
- 0% federal taxes on Puerto Rico source income
- Incredible tax savings on your investment portfolio returns
- 82°F weather all-year round and 300 miles of paradise beaches

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- **Puerto Rico** has long been known as an island paradise full of world-class beaches, natural wonders, golf, arts, shopping, dining and nightlife. And many also know of its reputation as a serious place **committed to business**, growth, development and **low taxes**; and the passage of this law highlights this commitment. The time to invest, work, live and play in Puerto Rico is now. **Make the comparison to your current situation.** Move to Puerto Rico and **bring your family and friends with you!**