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🔔 REMINDER 🔔

**INFORMATIVE WEBCAST
ABOUT UPCOMING
4% SALES & USE TAX
ON SERVICES**



Please contact your account service partner should you have any questions or comments or if you need additional information regarding these matters.

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The Treasury Department will be holding a webcast¹ to inform about the upcoming imposition of a 4% Sales and Use Tax ("IVU", by the Spanish acronym). As previously informed in our **Tax Alert 2015-13**, Act 72-2015 amended the Internal Revenue Code of Puerto Rico of 2011, as amended, to, among other things, establish a 4% IVU on business-to-business services ("B2B") and on designated professional services starting on October 1st, 2015.

The webcast will be held next **Friday August 28, 2015 at 10:00 am EDT**. In order to participate, you must register in advance at the following hyperlink: [Webcast 4% IVU on Services](http://edge.media-server.com/m/p/fi6tqpk0) (<http://edge.media-server.com/m/p/fi6tqpk0>).

¹ Generally conducted in Spanish.

Valdés, García, Marín & Martínez, LLP is a Puerto Rico based firm of Certified Public Accountants and Consultants organized as a partnership for the practice of public accounting since 1975. Our 40 years of experience in public accounting support our commitment to excellence and professionalism.

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