Act 60 Resident Investor Incentive — Puerto Rico's Tax-Driven Relocation Programme

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Quality score: 24/100

Evidence strength: Cautionary / limited

Summary

Puerto Rico's Act 60 investor tax break granted 5,852 decrees by 2024, but a federal audit found beneficiaries' relocation cut federal tax revenue by hundreds of millions a year with weak evidence of net local benefit.

Key dimensions

Dimension	Score
Evidence of impact / measured results	2/3
Transferability / demonstrated replication	1/3
Scalability	1/3
Sustainability / continuity	0/3
Innovation	1/3
Inclusiveness / equity	0/3
Multi-stakeholder collaboration	0/3

Evaluated by C-NAPSE

Data sources

C-NAPSE web research — accessed 2026-08-20

Government of Puerto Rico — Department of Economic Development and Commerce (DDEC) — accessed 2026-08-20

GAO-26-107225: IRS Should Improve Oversight of Taxpayers Claiming Exemption from Federal Taxes — accessed 2026-08-20

How Puerto Ricans Are Fighting Back Against Using the Island as a Tax Haven — TIME — accessed 2026-08-20

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