## Safe Standard® – Country Annex: Puerto Rico (2025.1 Public Template)

Valid only for rentals occurring within Puerto Rico.

## **ENGLISH VERSION**

1. National Legal Basis Relevant laws: • Puerto Rico Civil Code (2020) • Puerto Rico Consumer Affairs Department (DACO) regulations • U.S. federal contract and consumer protection principles • Electronic Signatures in Global and National Commerce Act (E-SIGN) • Puerto Rico Electronic Transactions Act • U.S. CPSC-aligned product safety standards • Puerto Rico Rules of Civil Procedure. Jurisdiction: Puerto Rico Court of First Instance unless otherwise agreed. Contract validity: private rental agreements are enforceable under Puerto Rico civil-law and applicable U.S. federal principles. 2. Tax and Reporting Rental income is taxable. Sales and Use Tax (SUT/IVU): standard rate 11.5 % unless exempt. VAT not applicable. Record keeping: recommended minimum 5 years. 3. Liability and Insurance Liability requires fault or negligence, actual damage, and causation. Gross negligence or intent cannot be excluded. Template limits: • 270 USD per rental • 900 USD for Mobility. Recommended insurance: liability insurance and business or equipment insurance. 4. Consumer Rights & Withdrawal Puerto Rico consumer protection rules apply. No EU-style 14-day withdrawal right for date-specific rental services. Refunds: • Before handover: per agreement • After handover: only if defective, unsafe, or unusable. 5. Data Protection Applicable framework: • Puerto Rico Constitution (privacy rights) • U.S.-aligned data protection principles. Safe Standard® stores no personal data; Stripe processes payments externally. 6. Enforcement & Cross-Border Cases Handled by Puerto Rico courts. U.S. judgments enforceable; foreign judgments may require recognition. Arbitration permitted if agreed in writing. 7. Use of Templates in Puerto Rico Annex is internal reference only. Steps: 1. Rental Agreement (Country: Puerto Rico) 2. Focus Checklist 3. Photo Rule: No notes = no damage = no photos 4. Damage Invoice if needed 5. Annex not shared with renter.