

## Tax Benefits for Free Zone (i)

100%

### Custom Duties and Taxes Exemption

- Exemption from all customs duties and taxes while importing machinery equipment, raw materials, office supplies, and while exporting goods manufactured within the free zone as well.
- 50% reduction in the same duties and taxes on commercial vehicles

100%

### Dividends tax or income tax on movable capital

- 0 % during the first 5 years;
- 50 % from the 6 to the 10 year;
- Ordinary law shall apply as from the 11 year.

100%

### Corporate Tax Exemption

- 0 % during the first 5 years;
- 8 % of the taxable profit from the 6 to the 10 year;
- 10 % of the taxable profit from the 11 to the 20 year;
- 20 % of the taxable profit from the 21 year.

2%

### Payroll Tax

- Reduced flat rate of 2% payroll tax for the lifetime of the company.

## Tax Benefits for Free Zone (ii)



100%

### Business Licence Tax Exemption

- 0 % during the first 5 years;
- 5 % tax from the 6 to the 20 year;
- 15 % tax from the 21 year.



100%

### VAT or other duties and taxes

- Total exemption of the value-added tax on works and services realized for the company benefiting from the free zone status.
- Any other duty or tax not specifically mentioned herein shall be exempted.



100%

### Land Tax Exemption

- 0 % during the first 5 years;
- 5 % tax from the 6 to the 20 year;
- 15 % tax from the 21 year.



100%

### Other Benefits

- Preferential tariffs are granted to free zone companies on the provisions of public utilities (telephone, water, power supply and port services).