SPECIAL ECONOMIC ZONES
SPECIAL ECONOMIC ZONES IN RUSSIA

15 Years of Success
Since 2005 the State has created and has been developing the points of growth

Guarantees from the State
Special conditions
Compliance with WTO law
The Eurasian Economic Union
SEZ IN FIGURES

1. more than **800** companies

2. more than **160** foreign investors **from 38** countries

3. more than **14.5 USD bln** the total amount of the announced investments by Resident companies

4. more than **5.5 USD bln** the total amount of the fulfilled investments by Resident companies

5. more than **40 000** workplaces created
SPECIAL ECONOMIC ZONES IN RUSSIA: SUCCESS STORY OF FOREIGN DIRECT INVESTMENTS
RESIDENTS’ ACTIVITIES: PRODUCTION, SERVICES, R&D

- MOTOR VEHICLES AND COMPONENT PRODUCTION
- BUILDING MATERIALS PRODUCTION
- MACHINERY
- MEDICAL AND BIOTECHNOLOGIES, PHARMACEUTICALS
- IT
- MICRO-ELECTRONICS
- TOURISM
- NANOTECHNOLOGIES
- AVIATION EQUIPMENT PRODUCTION, TECHNICAL MAINTENANCE AND REPAIR OF AIRCRAFTS AND SHIPS
- HOUSEHOLD APPLIANCES PRODUCTION AND CONSUMER GOODS
- RESOURCE-SAVING TECHNOLOGIES
- PETROCHEMISTRY
- AGRICULTURE AND FOOD PRODUCTION
SEZ BENEFITS AND INCENTIVES

Save up to 30% on initial investments

- Ready-to-use infrastructure
- Free Customs Zone
- Favorable administrative procedures
- Tax preferences
- Guarantee against unfavorable changes in legislation
## Save up to 30% on initial investments in Russia

<table>
<thead>
<tr>
<th></th>
<th>RUSSIA</th>
<th>SEZ</th>
<th>EFFECTIVE PERIOD</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>INCOME TAX, %</strong></td>
<td>20</td>
<td>0-15,5</td>
<td><em>For the SEZ residency period</em></td>
</tr>
<tr>
<td><strong>PROPERTY TAX, %</strong></td>
<td>2,2</td>
<td>0</td>
<td>10 years</td>
</tr>
<tr>
<td><strong>LAND TAX, %</strong></td>
<td>1,5</td>
<td>0</td>
<td>5 years (10 years)</td>
</tr>
<tr>
<td><strong>TRANSPORT TAX</strong></td>
<td>0,1-3,5</td>
<td>0</td>
<td>10 years</td>
</tr>
<tr>
<td><strong>LAND PURCHASE PRICE</strong></td>
<td>100% market price</td>
<td>4-50% cadastral price</td>
<td><em>For the SEZ residency period</em></td>
</tr>
</tbody>
</table>

### Free customs zone regime

- import duties on equipment, components and materials imported in SEZ
- VAT on equipment, components and materials imported in SEZ
- export duties on finished goods (products) exported outside the Customs Union (Russia, Belarus, Kazakhstan, Armenia, Kyrgyzstan)

0%
SEZ INFRASTRUCTURE
RESIDENTS’ PROJECTS
TOURISM SEZ INFRASTRUCTURE
Minimum amount of investments for Industrial SEZ’ residents is RUB 120 mln.

No Expert Council for R&D SEZ’ residents with less than RUB 30 mln investments.

Minimum amount of investments for Port SEZ’ residents:
- RUB 400 mln for new port infrastructure projects
- RUB 120 mln for reconstruction of existing port infrastructure
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