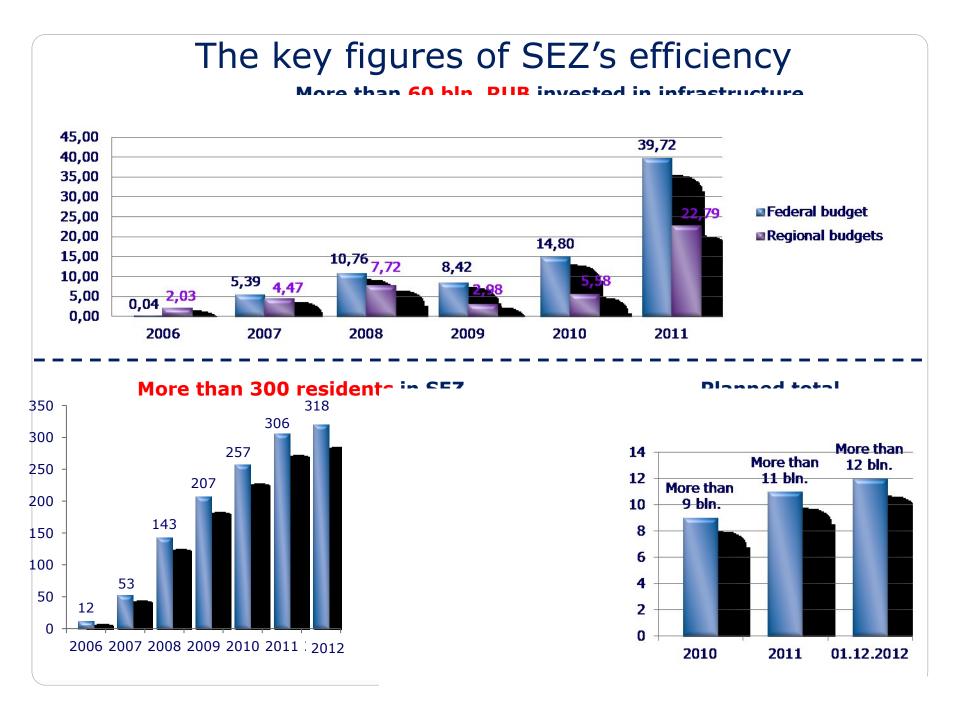


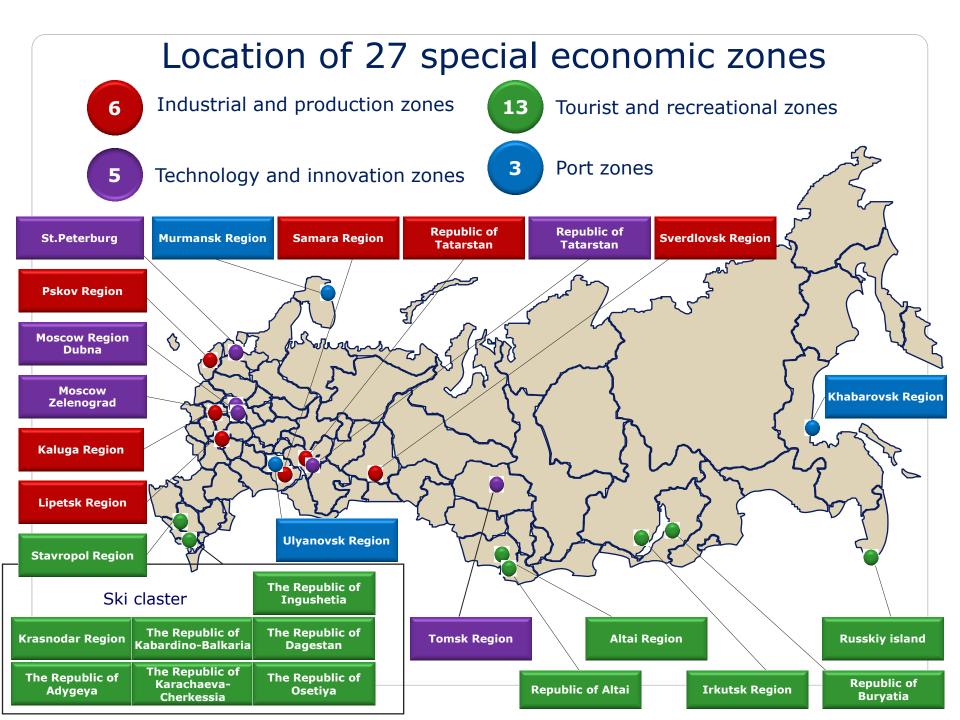
Special economic zones of the Russian Federation

Ministry for economic development of the Russian Federation Department of special economic zones and projects of regional development









Why do investors choose us?



Tax preferences

Income tax

- Federal budget 2% Regional budget - 18%
- Federal budget 0% Regional budget - 0-13,5% (0% is allowed in Republic of Tatarstan, Samara region, Lipetsk region)
 - Property tax
- 0% for 10 years

0 for 10 years

- 0.1-3.8
- Transport tax (in EUR/1 hp)
 - 1,5%

2.2%

0% for 5 years

34%

14% *

Insurance fee payment

Land tax



The free customs zone

Exemption from import duties and VAT by import of raw materials, equipment, construction materials and components

No export duties and VAT for finished goods



Ready-to-use infrastructure

- Free connection to utility lines
- Favorable rent rates
- Buy-out of land is allowed on favorable conditions





The best area for investments in the Russian Federation!

On the territory of Russian Federation

On the territory of SEZ

* Limited to residents of innovation SEZ, industrial SEZ involved in R&D activities and for residents of tourist cluster

Preferences

Special administrative regime

Decrease in administrative barriers, "single window"

Transparent legislative and management

Authorities involved: Ministry of economic development, JSC "SEZ"

Access to qualified human resources

Science and education centers

Free customs mode

• No import duty, refundable VAT

All the necessary infrastructure at lower prices

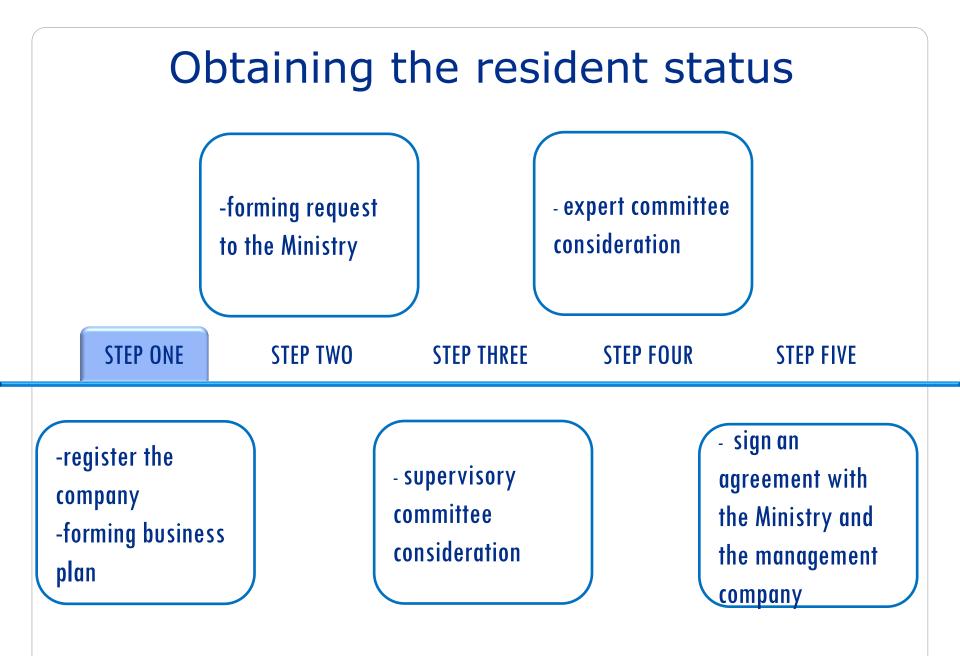
• Office facilities, gas, water, energy etc.

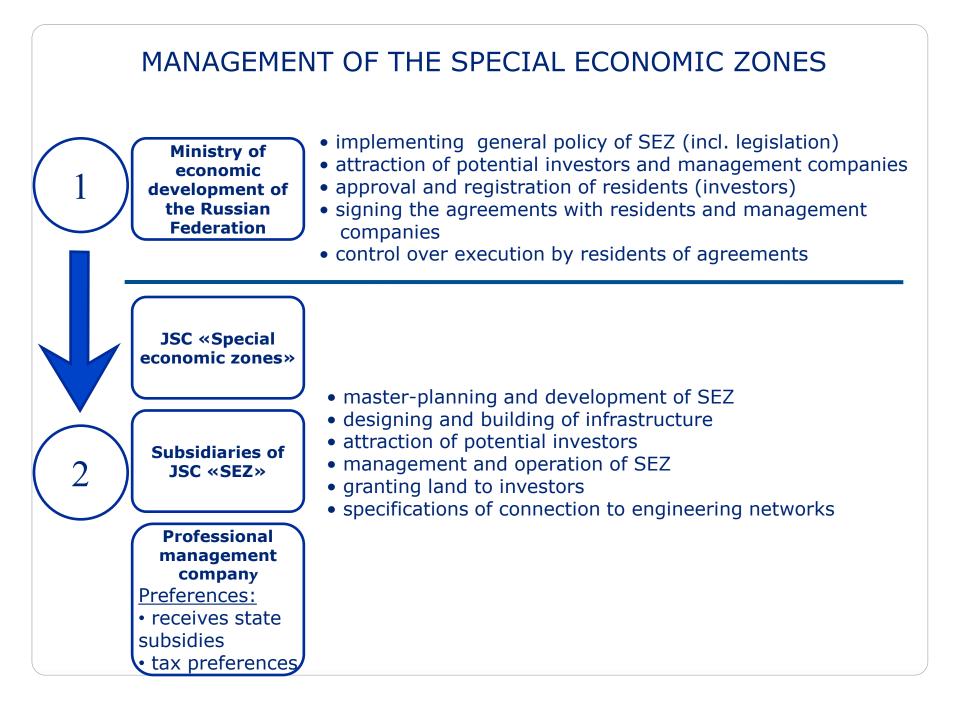
State guarantees and stability

• Investment agreement with the Government, zones are created for 20 years

Special tax treatment

• Income tax decrease, property, land, transport tax exemption for 5 years





Contact information



Ministry for economic development of the Russian Federation

Mr. Vadim Tretyakov +7 (495) 690-34-06 Tretyakov@economy.gov.ru Deputy director of the Department of special economic zones and projects of regional development