



Federal Motorways

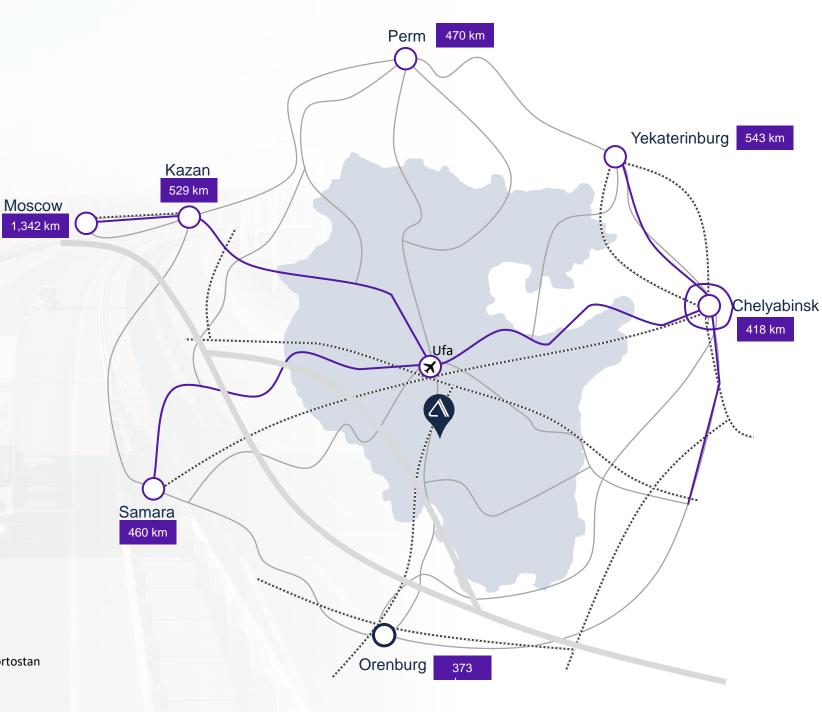
Highways

Europe-West China International Transport Corridor

Railways

Ufa International Airport

ALGA special economic zone planned to be established in 2020 in the territories of Ishimbai and Sterlitamak districts of the Republic of Bashkortostan



ALGA TERRITORY



SPECIAL ECONOMIC ZONE (SEZ): REQUIREMENTS FOR THE SITE AND RESIDENTS

THE FOLLOWING ACTIVITIES ARE ALLOWED



Industrial and production

(production and/or processing of goods, and sale thereof)



Logistics

(provision of transportation and warehousing services)

NOT ALLOWED:



- construction of residential buildings
- location in the territories of priority social and economic development
- development of mineral deposits (excl. mineral waters, etc. natural medicinal resources)
- production and processing of excise goods (excl. light duty motor vehicles and motorcycles)

RESIDENTS' REQUIREMENTS



Business entity

(except for unitary enterprise)



Registration in the territory of the municipality
within the boundaries of which the SEZ is located



No branches and representative offices

outside SEZ



Capex volume:

million rubles

BENEFITS FOR SEZ RESIDENTS

	STANDARD		SEZ		TERM
VAT (if the products are delivered within the free customs zone)	20%		0%		up to 49 years
INCOME TAX	federal part 3%	regional part 17%	federal part 2%	regional part 0 — 13.5%	up to 49 years (the regional part is reduced for the period established by the law of the RF constituent entity, it is planned 0% - for 5 years, 5% - from 6 th till 10 th year, 13.5 % further on)
PROPERTY TAX	2.2%		0%		10 years from property registration date
LAND TAX	1.5%		0%		5 years from title registration date
TRANSPORT TAX	10-250 rubles/h.p.		0 rub./h.p.		is established by the law of the RF constituent entity (planned for 10 years)
ACCELERATED DEPRECIATION (coefficient)			up to 2		for the property use period
DECREASING COEFFICIENT FOR LAND LEASE			depends on the volume of capital investments		5 years
FREE CUSTOMS ZONE EFFECT			✓		49 years