

BENEFITS OF SPECIAL LEGAL REGIMES

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SPECIAL LEGAL REGIMES

INVESTMENT



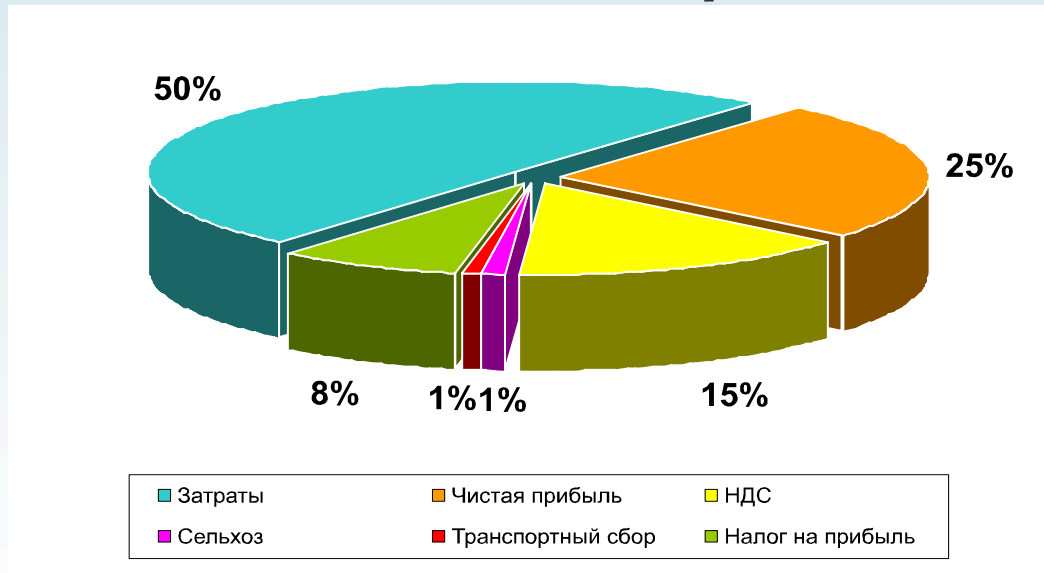
- Free economic zones
- Rural areas
- Small towns
- Investment contract
- Hi-Tech park

CORRELATION OF SPECIAL LEGAL REGIMES AND ACTIVITIES

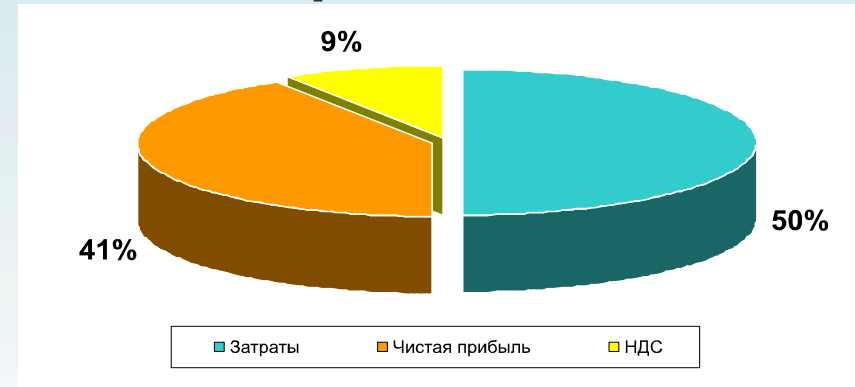
Small towns	production of goods, works and services (main preferences)
Rural areas	production of goods, works and services
Free economic zones	investment project - from 1 mln euro creation of productions of export-oriented goods and substitutes for imported goods
Hi-Tech park	development of modern information technologies & software
Investment contract	investment activity (production, construction and other forms)

COMPARISON OF TAX LOAD - FEZ

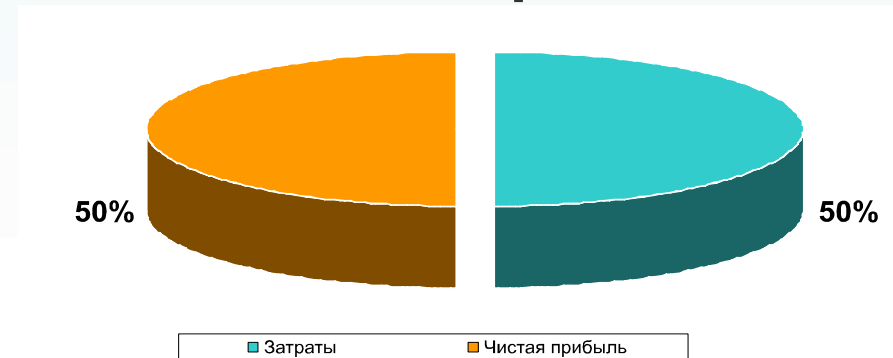
General taxation system*



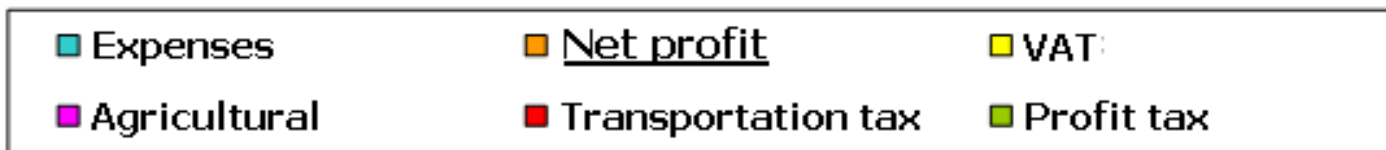
FEZ - import substitution*



FEZ – export*

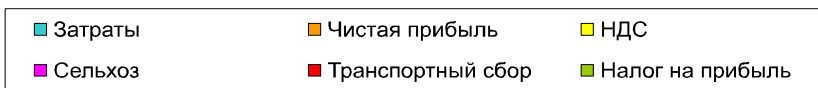
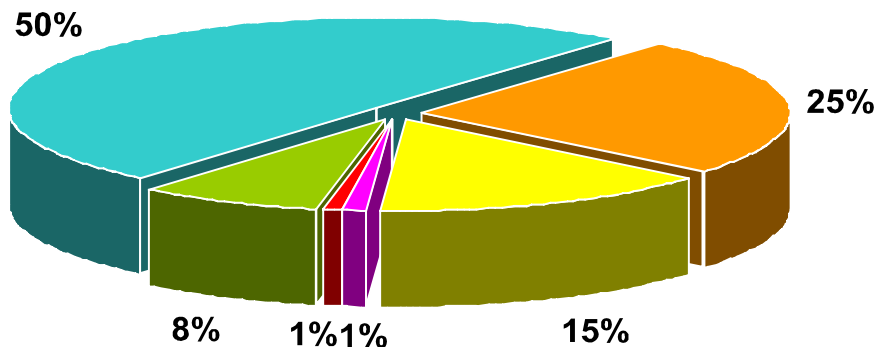


* Relative calculation of tax burden (inputs 50 %)

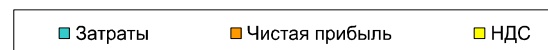


SMALL TOWNS AND RURAL AREAS

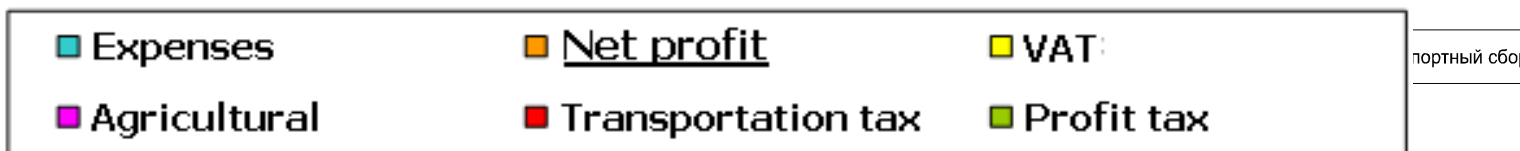
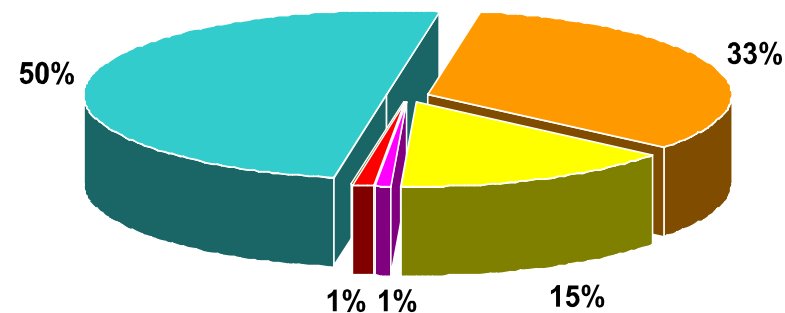
General taxation system*



Small towns*



Rural areas*



* Relative calculation of tax burden (inputs 50 %)

What benefits can provide an investment contract ?

- preferences in obtaining land plots
- exemption from custom duties upon import of equipment
- privileges and preferences, not mandated by legislative acts