СРПСКА АКАДЕМИЈА НАУКА И УМЕТНОСТИ
Огранак у Нишу

ГРАД ПИРОТ

UGOVORNA OKRUŽNA PRIVREDNA KOMORA PIROT

FAKULTET ZA MENADŽMENT ZAJEČAR

UNIVERZITET METROPOLITAN BEOGRAD

Univerzitet Singidunum FUTURA Fakultet za primenjenu ekologiju

II Међународна научно-стручна конференција

РЕГИОНАЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

Пирот, Република Србија

УЛОГА ДРЖАВЕ У РАЗВОЈУ СЛОБОДНИХ ЗОНА

- **др Драган Ч. Костић ванредни професор**
- **Александар Симоновић**
- Универзитет Мегатренд Београд , Факултет за менаџмент Зајечар, Република Србија dragan.kostic3@gmail.com
- Слободна зона Пирот, Србија, aleksandar.simonovic@freezonepirot.com

15. децембар 2018. године

Апстракт

Слободне зоне се свуда у свету развијају уз снажну помоћ и ослонац државе.

Коришћењем туђег капитала, држава даје значајне погодности и бенефиције, као што су изузеће од ПДВ, пореза, такси , царина, итд, одричући се при томе прихода (кога у том тренутку и нема) у сврху привлачења директних инвестиција, повећања упослености радне снаге и примене нових технологија.

Апстракт

Како је подршка државних органа развоју пројекта слободних зона од кључног значаја, у раду су анализирани главни економски и административни разлози постојања и функционисања слободних зона, посебно са аспекта државе и предузећа корисника зоне

Апстракт

- *Да слободне зоне омогућавају корисницима уштеде у различитим областима пословања (царине - неплаћање или одложено плаћање, таксе, порези,);*
- *да је концентрација услуга на једном месту - логистички центар за , царинске, транспортне и услуге складиштења, претовара, дораде, итд.;*
- *да успешно повећавају упосленост кроз организацију производње (случај Слободне зоне Пирот);*
- *да су ефикасно средство за привлачења инвестиција за потребе националног и регионалног развоја;*
- *да су погодан инструмент за имплементацију технолошки напредних производњи итд.*

Апстракт

Предложени су институционални услови које треба испунити да би се остварила мисија слободних зона и обезбедили најповољнији услови за пословање стварањем простора убрзаног развоја и запошљавања.

Постоји потреба за синхронизацијом, допуном, усаглашењем и доношењем нових институционалних решења, и то нарочито у областима законске регулативе која регулише области пореза, рада и радних односа, царинских прописа и државних помоћи.

Proposal for attraction of investors

SPIEGEL ONLINE INTERNATIONAL

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Front Page | World | Europe | Germany | Business | Zeitgeist | Newsletter

English Site > Europe > European Union > German Government Wants to Create Special Economic Zones in Europe

Six-Point Growth Plan: Berlin Proposes European Special Economic Zones

With Europe beginning to look for alternatives to its exclusive focus on austerity, the German government has developed a six-point plan to foster economic growth in Europe, SPIEGEL has learned. Included in the proposal is the creation of special economic zones in struggling euro-zone countries.

Germany is preparing a plan that could give tax breaks and create special economic zones in countries like Greece.

From SPIEGEL ONLINE ▶

SPIEGEL ONLINE Find out how you can reprint this SPIEGEL ONLINE article.

DPA

Dark clouds gather over the Acropolis in Athens: Germany is preparing a plan that could give tax breaks and create special economic zones in countries like Greece.

http://www.spiegel.de/international/europe/german-government-wants-to-create-special-economic-zones-in-europe-a-835224.html

РАД ПИРОТ

НАШЕ СЛОБОДНЕ ЗОНЕ GUBE KONKURENTNOST

ународна научно-стручна конференција
ЛНИ РАЗВОЈ ПРИВРЕДЕ
Пирот, Република Србија

1. Nedovoljna poreska oslobađanja

2. Usklađivanje zakonske regulative sa EU

15. децембар 2018. године

НАШЕ СЛОБОДНЕ ЗОНЕ ГУБЕ КОНКУРЕНТНОСТ

Међународна научно-стручна конференција
ЕКОНОМСКИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА
Пирот, Република Србија

1. Недовољна пореска ослобађања

15. децембар 2018. године

1. Nedovoljna poreska oslobađanja

ународна научно-стручна конференција
ЛН А РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА
Пирот, Република Србија

CUSTOM DUTY		
PRODUCTS	RATE OUTSIDE THE ZONE	RATE IN THE ZONE
Raw materials	0% - 15%	0%
Equipment	5% - 20%	0%
Consumer goods	15% - 30%	0%
Agricultural and food products	25% - 60%	0%

15. децембар 2018. године

1. Nedovoljna poreska oslobađanja

РАД ПИ ОТ
Univerzitet Singidunum
FUTURA
Fakultet za primenjenu ekologiju

ународна научно-стручна конференција
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Пирот, Република Србија

TAX DUTY		
TAX	RATE OUTSIDE THE ZONE	RATE IN THE ZONE
Value Added Tax	18%	0%
Accise tax	5% - 62%	0%
Income tax	10%	0% for 10 years

15. децембар 2018. године

1. Nedovoljna poreska oslobađanja

ународна научно стручна конференција
ЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

	TURSKA
BROJ ZONA	**21 slobodna zona** www.dtm.gov.tr
Porez na dobit u sl zonama	**Oslobođenje u potpunosti (0%)** do kraja poreskog perioda u kojem Turska postane punopravni član EU.

1. Nedovoljna poreska oslobađanja

Међународна научно-стручна конференција
ЕГИОНАЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА
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RADNI ODNOSI	**Zarada radnika** zaposlenih kod korisnika zona koji izvoze najmanje 85% vrednosti robe proizvedene u slobodanim zonama **su izuzete od poreza na prihod**. Savet ministara može da smanjuju ovu stopu na 50%.

15. децембар 2018. године

Turska

WORLD FREE ZONES

INVEST IN TURKEY
THE REPUBLIC OF TURKEY PRIME MINISTRY
INVESTMENT SUPPORT AND PROMOTION AGENCY

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  - >Macroeconomic Indicators
  - >FDI in Turkey
  - >Foreign Trade
  - >Investment Legislation

Contact ISPAT

Special Investment Zones

There are three types of special investment zones in Turkey:

1. Technology Development Zones - Technoparks

Technology Development Zones (TDZs*) are areas designed to support R&D activities and attract investments in high technology fields.

There are 59 TDZs of which 44 are operational and 15 have been approved and are currently under construction.

Advantages of TDZs

- Revenues derived from software development and R&D activities are exempt from income and corporate taxes until December 31, 2023.
- Sales of application software produced exclusively in TDZs are exempt from VAT until December 31, 2023. Examples include software for systems management, data management, business applications, different business sectors, the Internet, mobile phones and military command control.
- Salaries of R&D and support personnel employed in the zone are exempt from all taxes until December 31, 2023. The number of the support personnel covered by the exemption shall not exceed 10 percent of the number of the R&D personnel.
- Investments for the production of the technological product obtained as a result of the R&D projects conducted in the zone may be made in the TDZ, if deemed suitable by the operator company and allowed by the Ministry.
- 50 percent of the employer's share of the social security premium will be paid by the government for 5 years until 31.12.2024.

2. Organized Industrial Zones

Organized Industrial Zones (OIZs*) are designed to allow companies to operate within an investor-friendly

WORLD FREE ZONES

ЕГ

3. Free Zones

Free zones are special sites considered to be outside the customs area, although they are within the political borders of the country. These zones are designed to increase the number of export-focused investments. Legal and administrative regulations in the commercial, financial, and economic fields that are applicable within the customs area are either not implemented or partially implemented in the free zones.

There are 20 FZs* in Turkey (19 are operational) located close to the EU and Middle Eastern markets adjacent to major Turkish ports on the Mediterranean, Aegean, and Black Seas, with easy access to international trade routes.

Advantages of FZs

- 100% exemption from customs duties and other assorted duties.
- 100% exemption from corporate income tax for manufacturing companies.
- 100% exemption from value added tax (VAT) and special consumption tax.
- 100% exemption from income tax on employees' salaries (for companies that export at least 85% of the FOB value of the goods they produce in the free zones).
- Goods can remain in free zones for an unlimited period.
- Companies are free to transfer profits from free zones to abroad as well as to Turkey, without restrictions.

*Please visit the Interactive Map for the locations of special investment zones in Turkey.

SERBIAN FREE ZONES

РАД ПИРОТ

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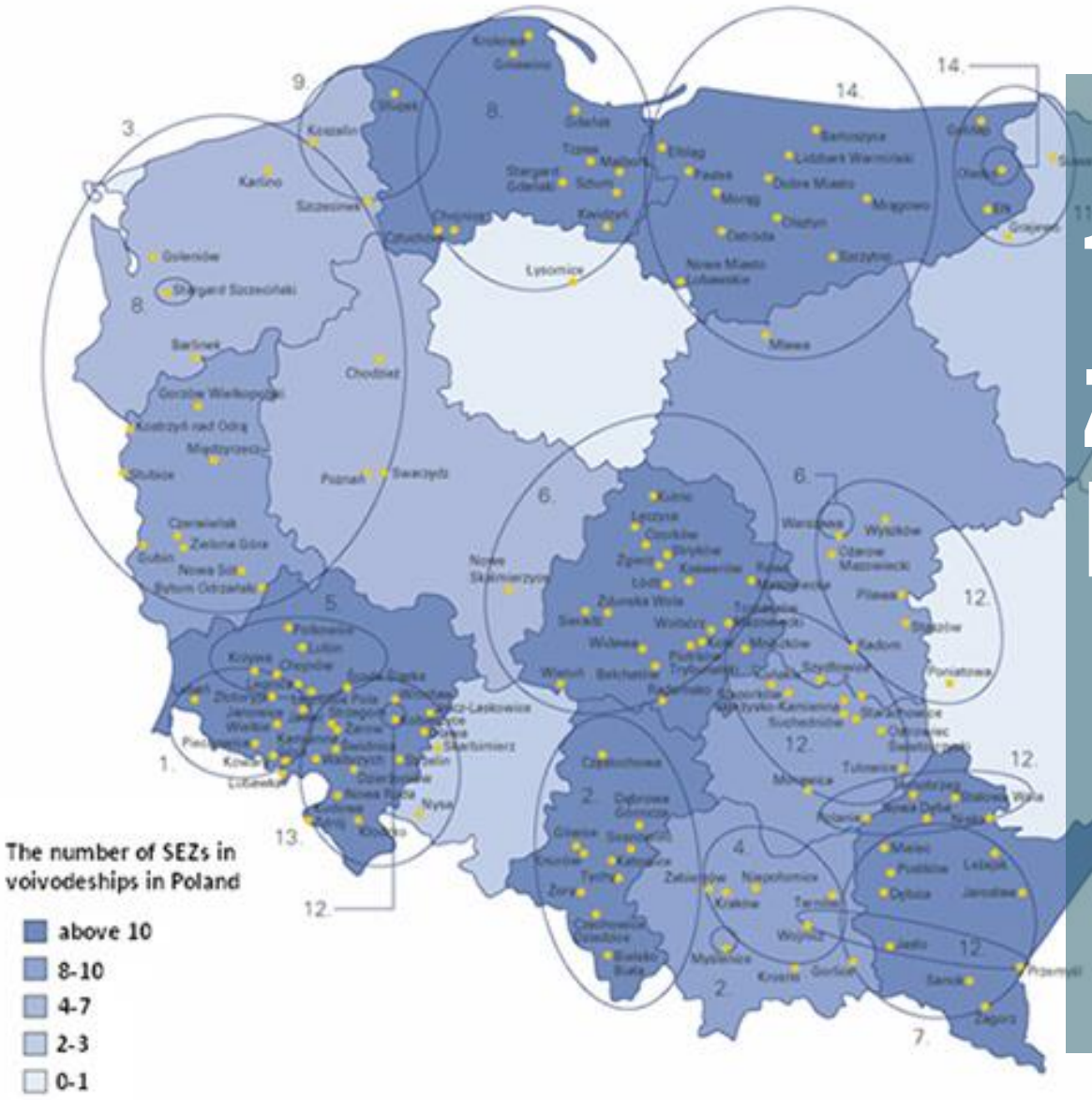
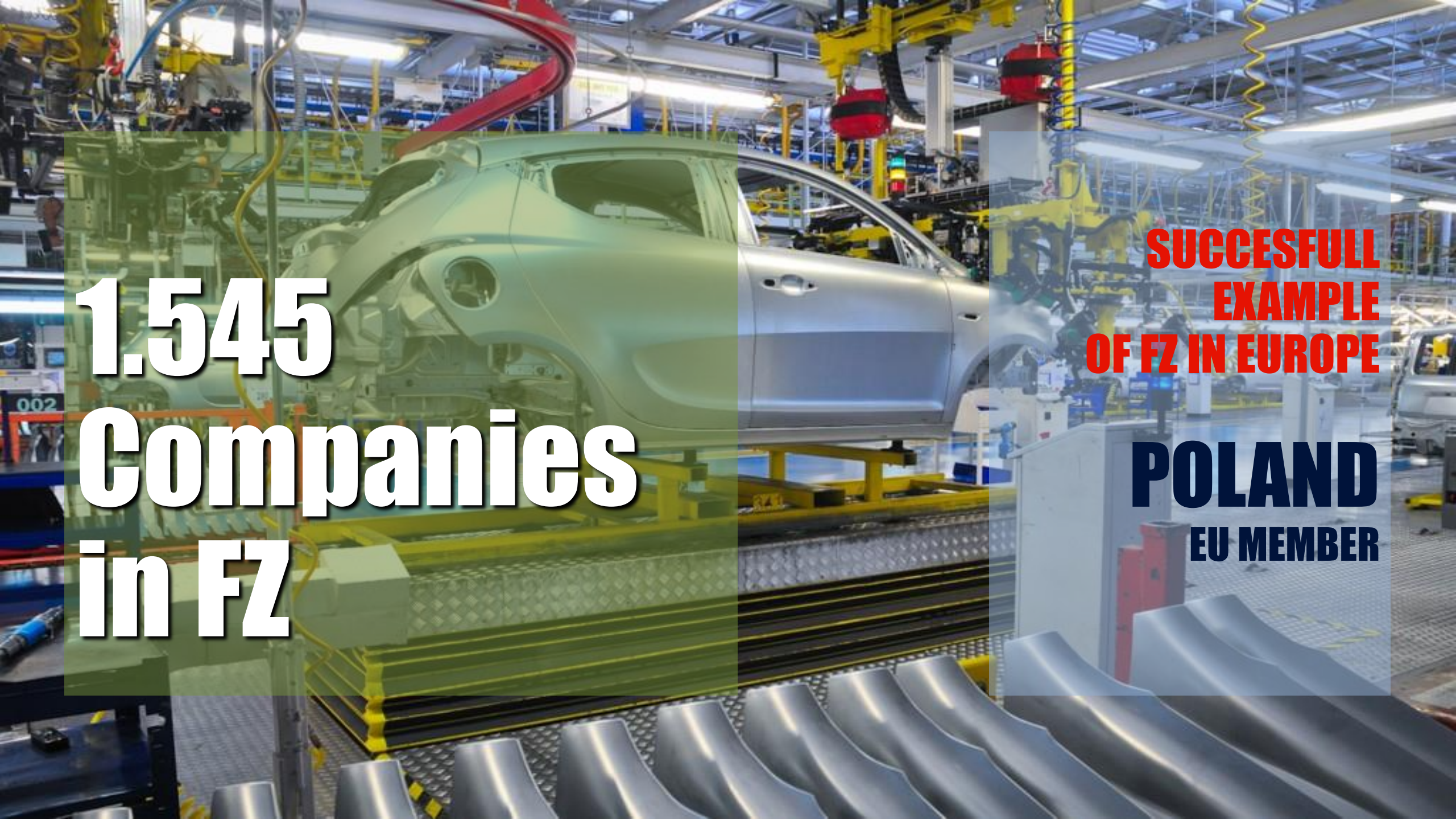
Tax	General	FEZ
Income tax	15 %	0 % (first 6 years) 50% of the tax rate (subsequent 10 years)
Property tax	1 %	0 %
Dividend tax	15 %	0 %

15. децембар 2018. године

Polish model



14 Free zones in Poland


1.545
Companies
in FZ
SUCCESFULL
EXAMPLE
OF FZ IN EUROPE
POLAND
EU MEMBER

186.000 Workers

SUCCESFULL EXAMPLE OF FZ IN EUROPE

POLAND

EU MEMBER


20,4 Billion
Eur
Invested
SUCCESFULL
EXAMPLE
OF FZ IN EUROPE
POLAND
EU MEMBER

Exemptions :

Corporate income Tax

Personal income Tax

Exemption amount: 30-70% of the total investment costs depends on the development of regions valid until the end of 2026.

SUCCESFULL EXAMPLE OF FZ IN EUROPE

POLAND

EU MEMBER

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ународна научно-стручна конференција

ЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

1. Poreska oslobađanja u okruženju

15. децембар 2018. године

FREE ZONES

II Међународна научно-стручна конференција

и

TAX DUTIES		
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Corporate Income Tax	10%	0% for 10 years
Personal Income Tax	10%	0% for 10 years

http://www.fez.gov.mk/benefits.html

Makedonija

НАУКА И УМЕТНОСТИ

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FREE ZONES

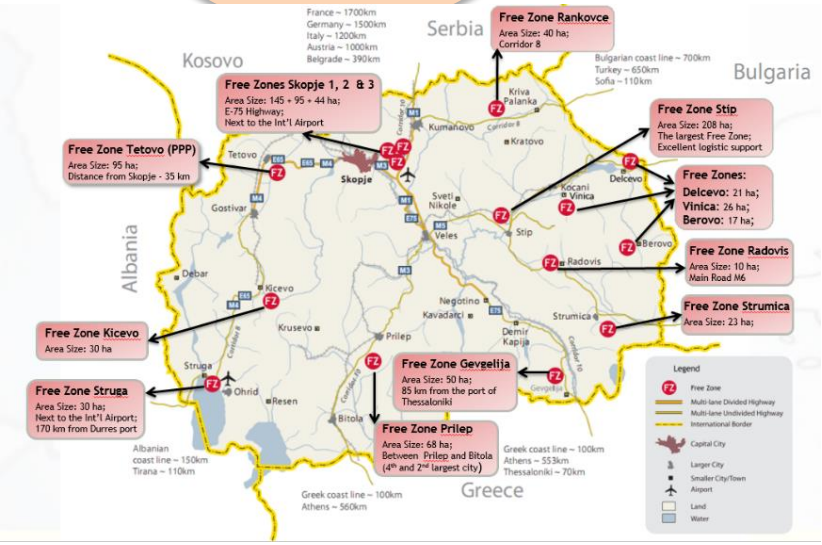
II Међуна
ИОНАЛН

U period od 10 godina data umanenja:

- **Porez na dobit – 100%**
- **Porez na zarade – 100%**

Ne plaćaju se

- **Lokalne e takse**
- **Naknade za korišćenje zemljišta**
- **Građevinske dozvole**
- **Konekcije na infrastrukturu (gas, voda, kanalizacija)**



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FREE ZONES

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FREE ZONES

Olakšice imaju ROK!

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FREE ZONES

REPUBLIC OF TURKEY
MINISTRY OF ECONOMY

COUNTRIES LEGISLATION INVESTMENT FREE ZONES FDI

HOME > FREE ZONES > Advantages of the Turkish Free Zones

ADVANTAGES OF THE TURKISH FREE ZONES

Gener
Legislation
of the Turkish Free
epresentatives of Turkish Free Zones

1. Opportunity to Benefit from Tax Advantages for Manufacturer Users

- Until the end of the taxation year including the date Turkey becomes a full member of the European Union, the earnings of the manufacturer users, generated through the sales of the goods they produced in the free zones, are exempted from the income or corporate taxes.
- The wages of the workers employed by the users that export at least 85 percent of the FOB value of the goods they produce in the free zones are exempted from income tax. The Council of Ministers can reduce this rate to 50 percent.
- The transactions and arranged documents related to the activities carried out in the zones by the manufacturer users are exempt from stamp duties and fees.

The free zone users that obtained "operating license" other than "production" before 06/02/2004, the income or corporate tax exemption continues during the validity period of the Operating License.

The free zone users that obtained operating license other than production after 06/02/2004 do not enjoy income or corporate tax exemption.

Olakšice imaju ROK!

15. децембар 2018. године

http://www.economy.gov.tr/portal/faces/home/free-zones/advantages?_afrLoop=3006220475576207&_afrWindowMode=0&_afrWindowId=pwla233cm_75#!%40%40%3F_afrWindowId%3Dpwla233cm_75%26_afrLoop%3D3006220475576207%26_afrWindowMode%3D0%26_adf.ctrl-state%3Dpwla233cm_129

FREE ZONES

Government of Montenegro

MIPA Montenegro Investment Promotion Agency

ABOUT INVESTMENT BUSINESS EVENTS PUBLICATIONS LEGISLATION MEDIA CONTACT LOGIN

Investment Incentives

What are tax incentives in Montenegro?

- Tax credits – The amount of tax due can be reduced by 25% of the amount invested in fixed assets for the respective tax period. This reduction cannot exceed 30% of the total tax liability.
- Incentives for non-developed areas (Northern part of the country) - New founded companies, in the area of production, are corporate tax-free during the first three years of operation.
- Carrying Loss - Losses resulting from business relations, excluding those resulting in capital gains and losses, may be transferred forward to offset profit generated in future calculations periods, but not exceeding five years.
- Investments in securities – If profit from capital investment is used for purchase of new securities, such profit is not taxable under to condition that it is reinvested within 12 months from its arising. Profit from sale of securities held by a taxpayer for more than two years in his portfolio is exempt from taxation.

http://www.mipa.co.me/investment_incentives.php

Bosna i Hercegovina

НАУКА И УМЕТНОСТИ
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FREE ZONES

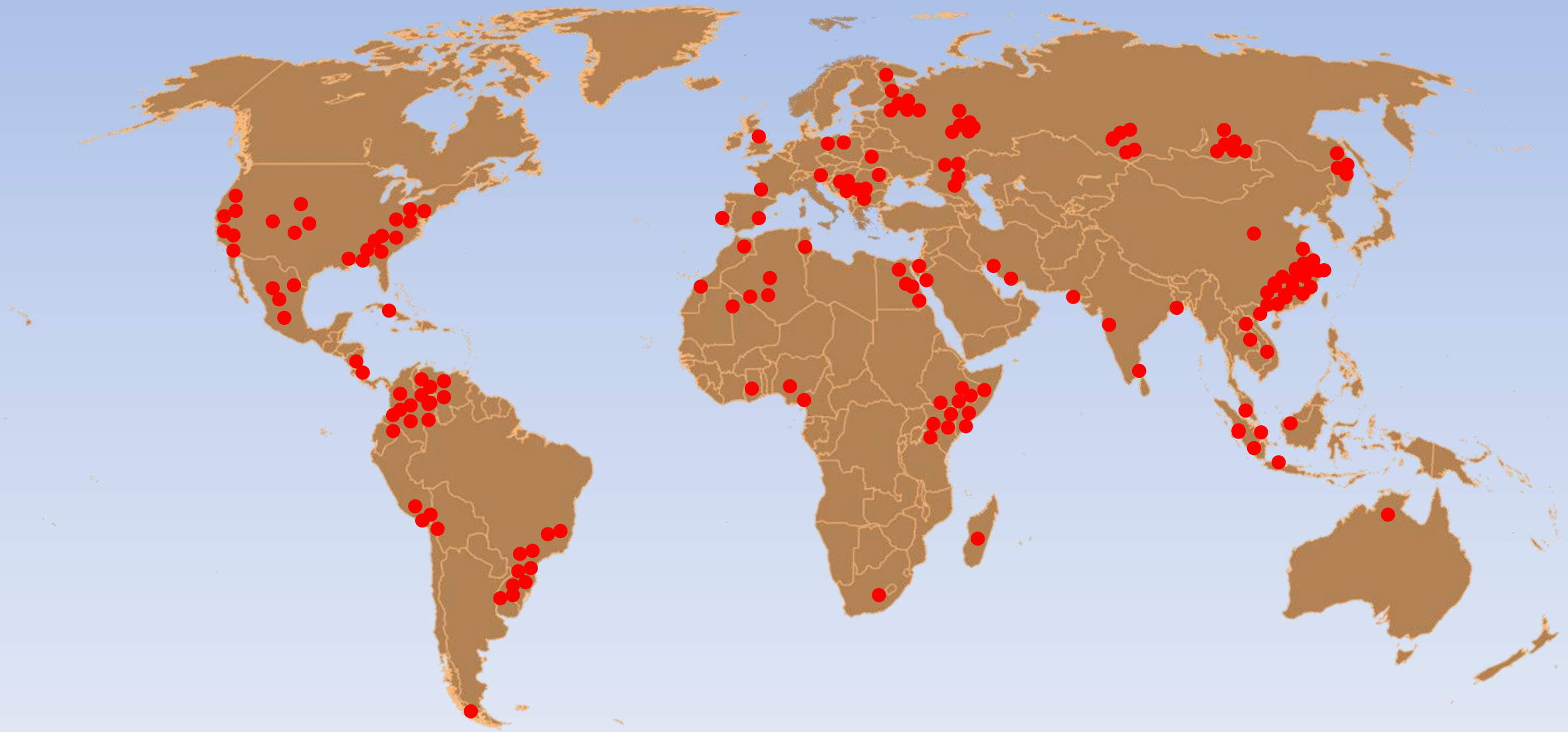
II Me
ЕГИОН

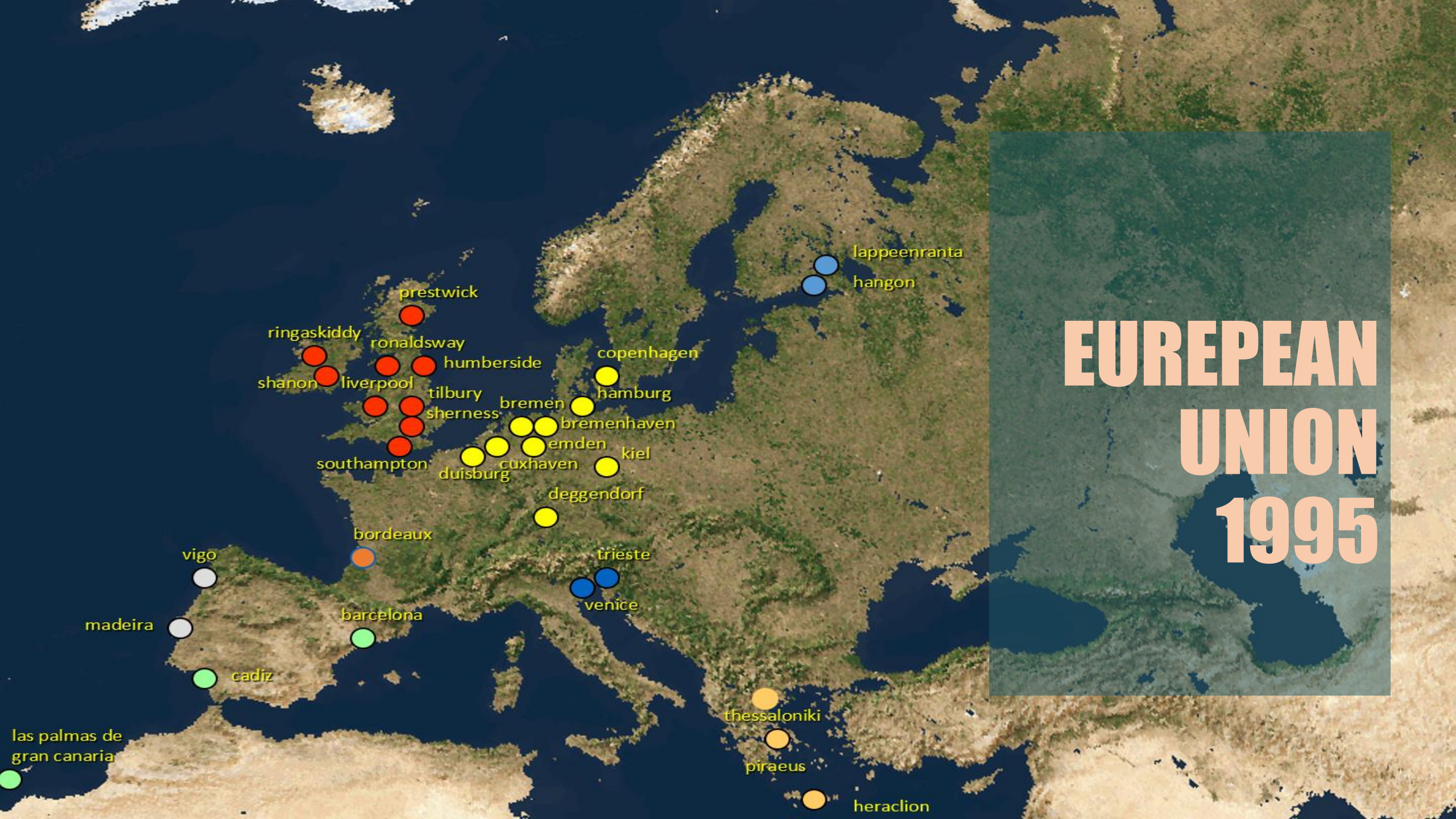
Фирма која извози више од 30% производње не плаћа порез на добит у тој години

Фирма која запосли више од 30 радника на неодређено има умањење пореза на зараде и доприноса

http://www.fipa.gov.ba/informacije/povlastice/strani_investitori/default.aspx?id=141&langTag=sr-SP-Cyrl

Global Free Zones in the World




EUREPEAN
UNION
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shanon
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tilbury
sherness
copenhagen
hamburg
bremen
bremenhaven
emden
kiel
southampton
duisburg
cuxhaven
deggendorf
bordeaux
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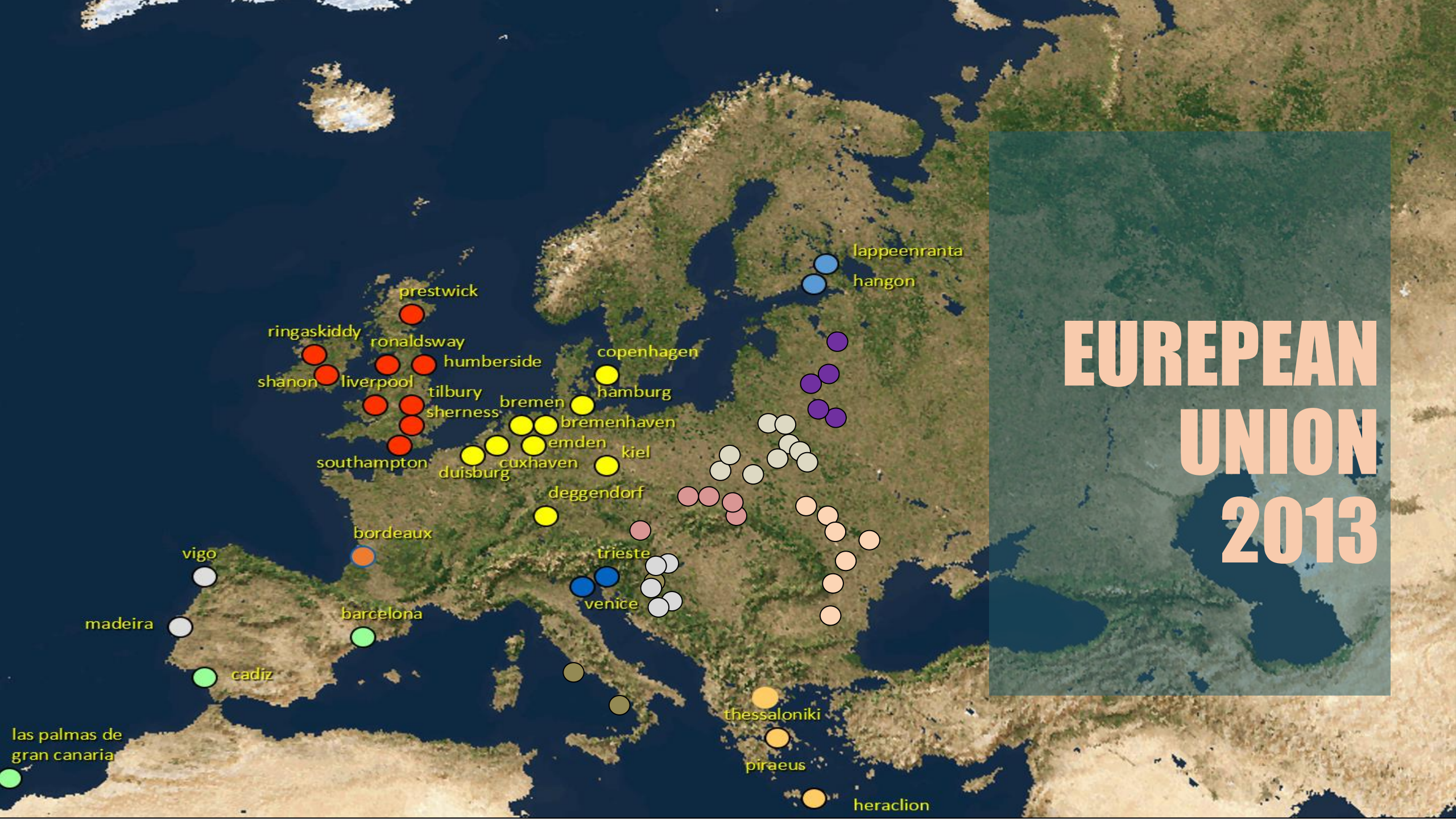
trieste
venice
madeira
barcelona
cadiz
thessaloniki
las palmas de
gran canaria
piraeus
heraclion


EUREPEAN UNION 2013
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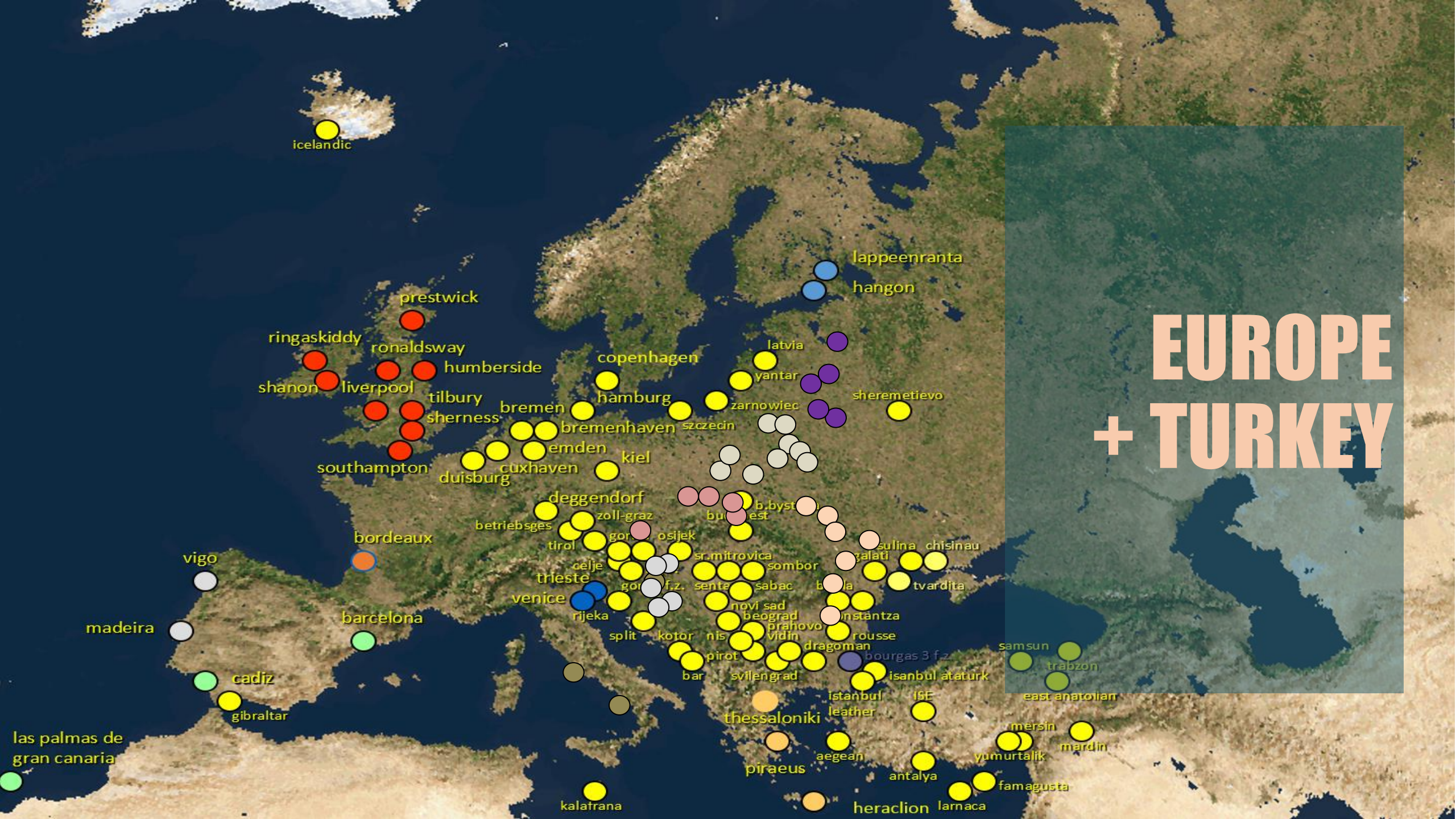
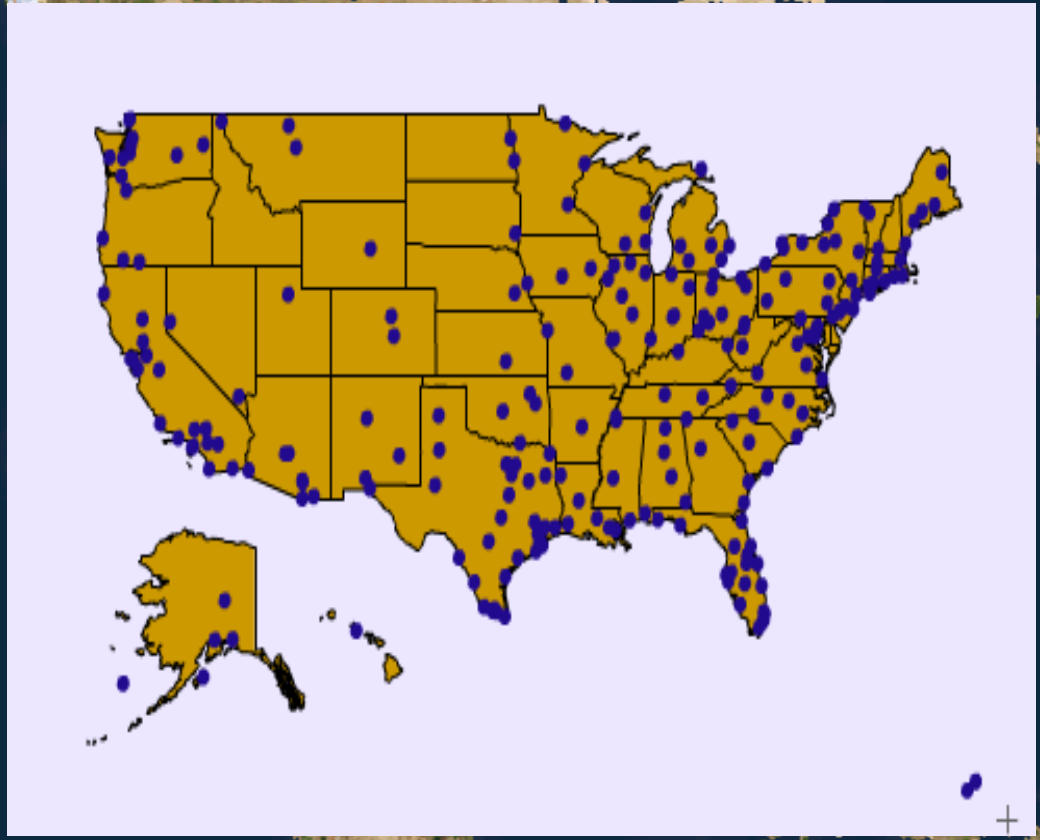
bremen
bremenhaven
emden
kiel
southampton
duisburg
cuxhaven
deggendorf
bordeaux
vigo
trieste
venice
madeira
barcelona
cadiz
thessaloniki
piraeus
las palmas de gran canaria
heraclion

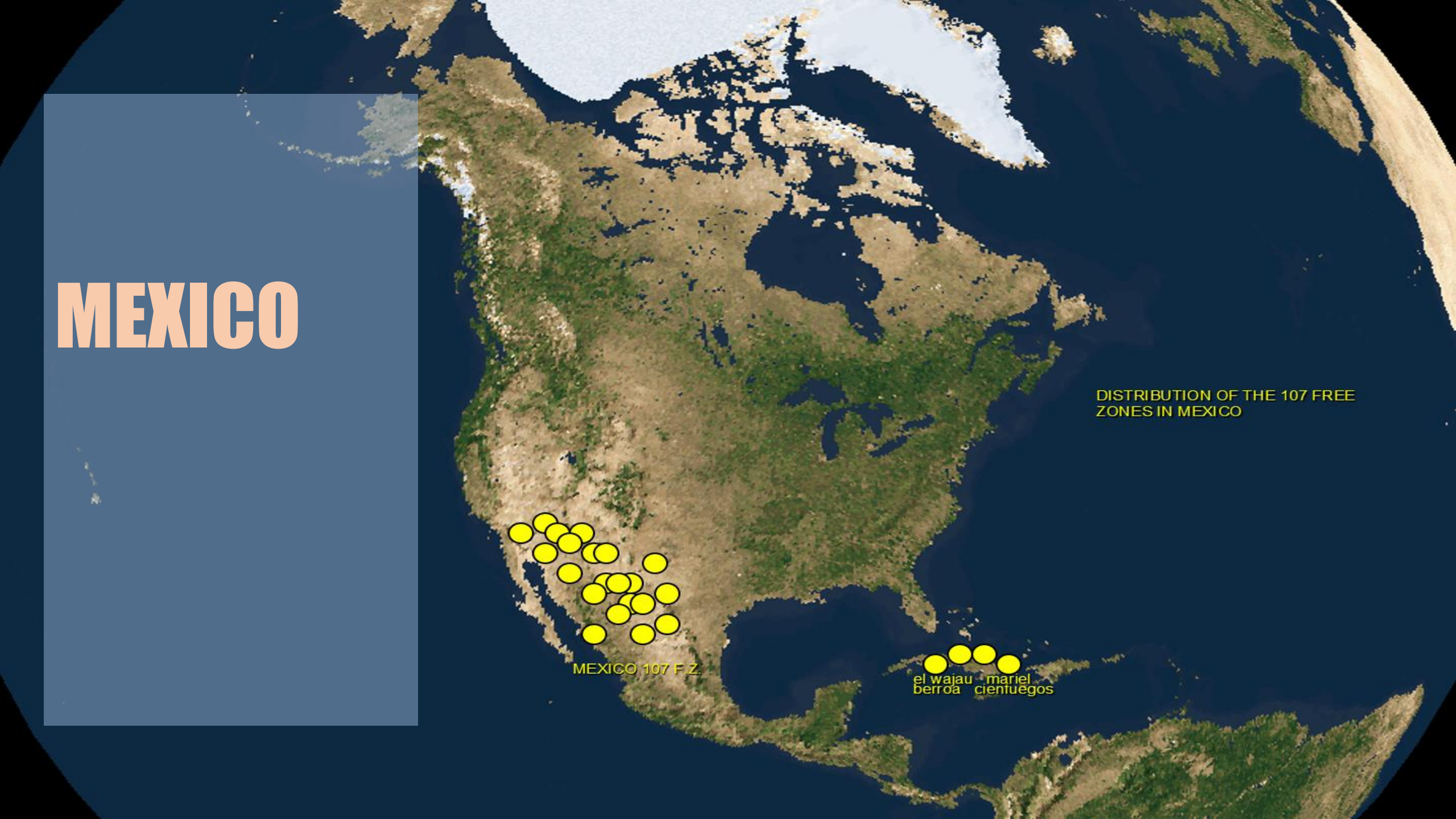
EUROPE + TURKEY





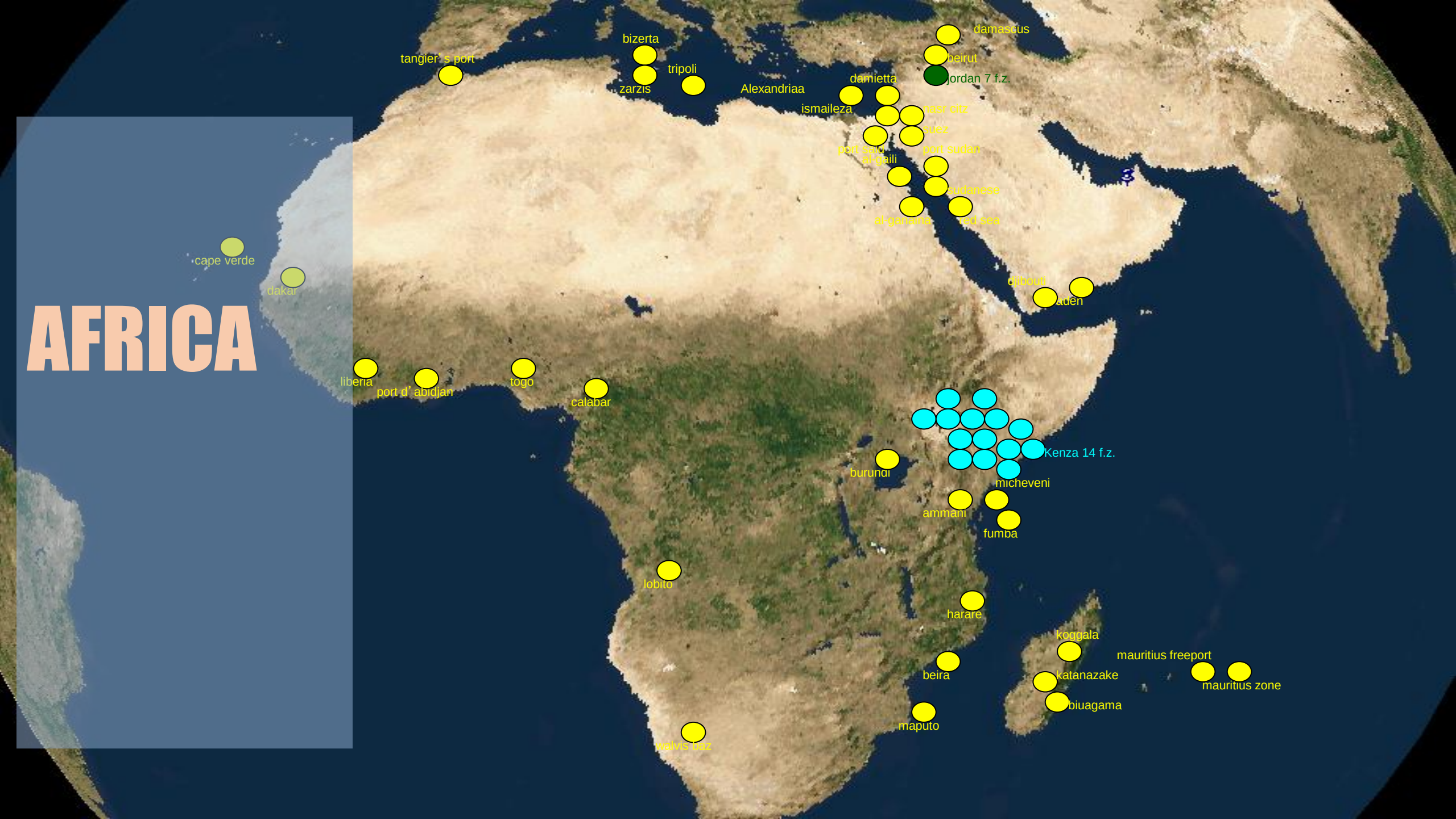
USA

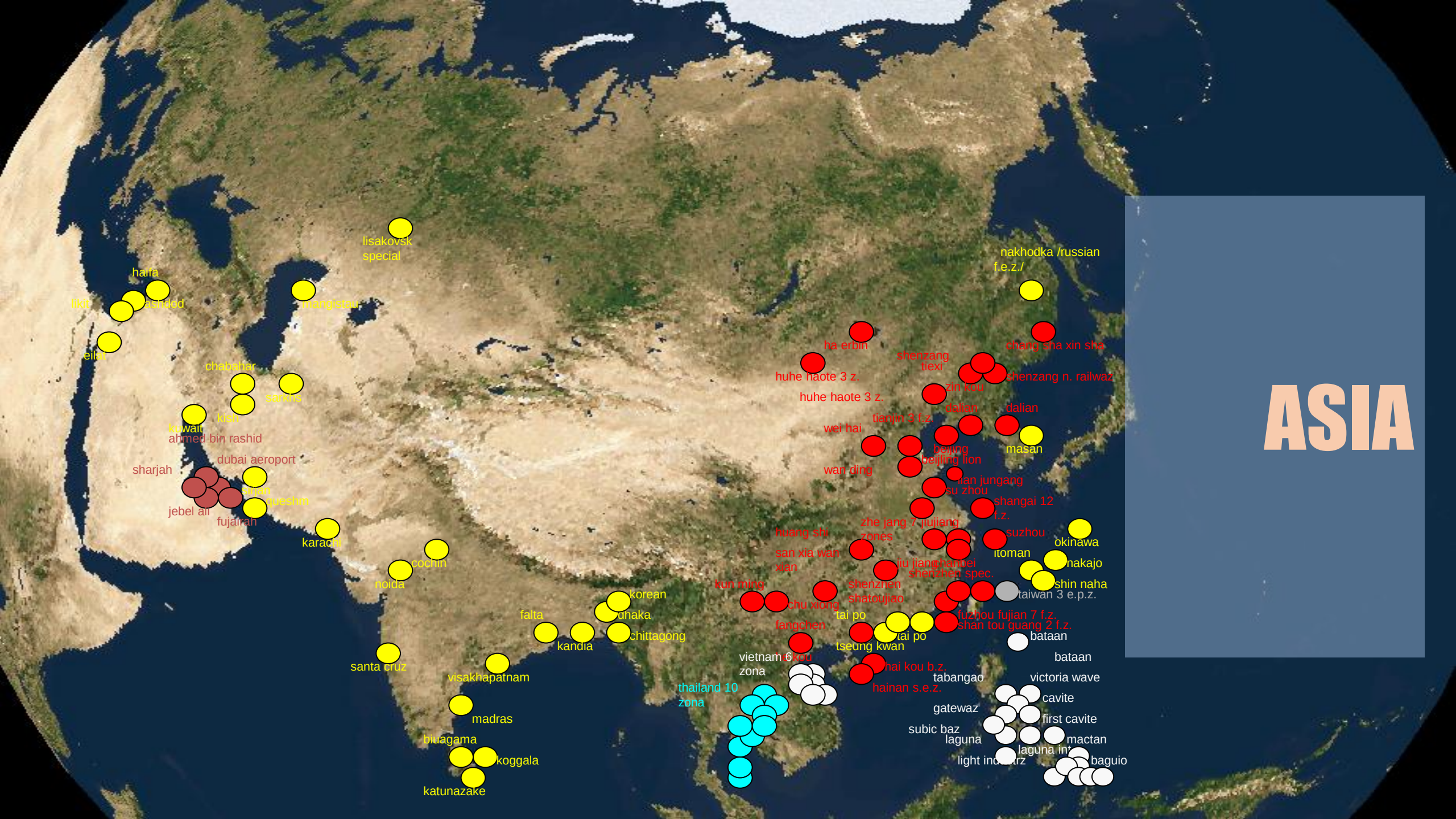
MEXICO


DISTRIBUTION OF THE 107 FREE ZONES IN MEXICO
MEXICO 107 F.Z.
el wajau
berroa
mariel
cienfuegos

SOUTH AMERICA

AFRICA

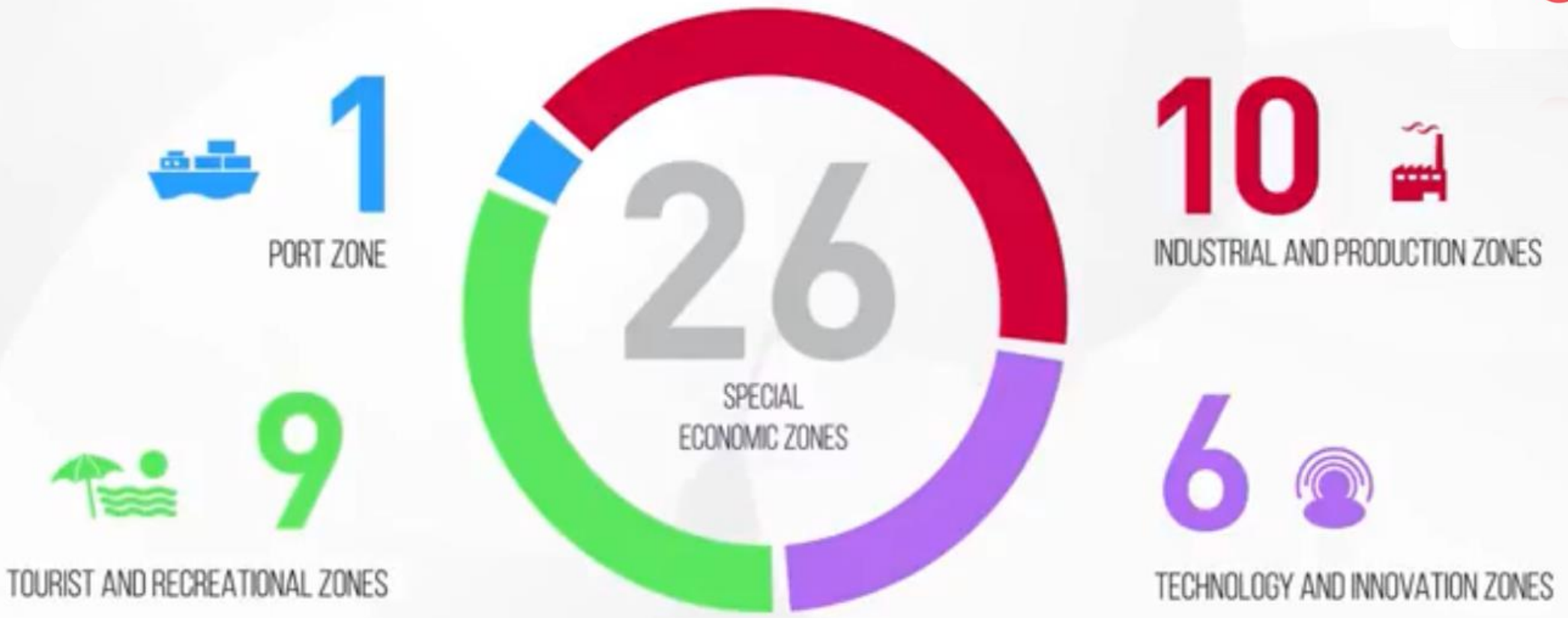

damascus
bizerta
beirut
tangier' s port
tripoli
jordan 7 f.z.
damietta
zarzis
Alexandriaa
ismaileza
nasr citz
suez
port sudan
al-gaili
sudanese
al-garjina
red sea
cape verde
dakar
djibouti
aden
liberia
port d' abidjan
togo
calabar
Kenza 14 f.z.
burundi
micheveni
ammani
fumba
lobito
harare
koggala
mauritius freeport
beira
katanazake
mauritius zone
biuagama
maputo
walvis baz


ASIA
lisakovsk special
haifa
tikit
ashdod
mangistau
eilat
chabahar
sarkhs
kish
kuwait
ahmed bin rashid
dubai aeroport
sharjah
jebel ali
fujairah
queshm
karachi
cochin
noida
korean
dhaka
falta
kandla
chittagong
santa cruz
visakhapatnam
madras
biuagama
koggala
katunazake
vietnam 6 zona
thailand 10 zona
nakhodka /russian f.e.z./
ha erbin
chang sha xin sha
shenzang tiexi
huhe haote 3 z.
shenzang n. railwaz
zin tou
huhe haote 3 z.
dalian
dalian
tianjin 3 f.z.
wei hai
masan
beijing
beijing lion
wan ding
tian jungang
su zhou
shangai 12 f.z.
zhe jang 7 jiujiang zones
huang shi
suzhou
okinawa
san xia wan xian
itoman
nakajo
jiu jiang
shenzhen spec.
shin naha
kun ming
Shenzhen shatoujiao
taiwan 3 e.p.z.
chu xiong
tai po
fuzhou fujian 7 f.z.
shan tou guang 2 f.z.
fangchen
tai po
bataan
tseung kwan
bataan
hai kou b.z.
tabangao
victoria wave
hainan s.e.z.
cavite
gatewaz
first cavite
subic baz
laguna
mactan
laguna ind
light industrz
baguio

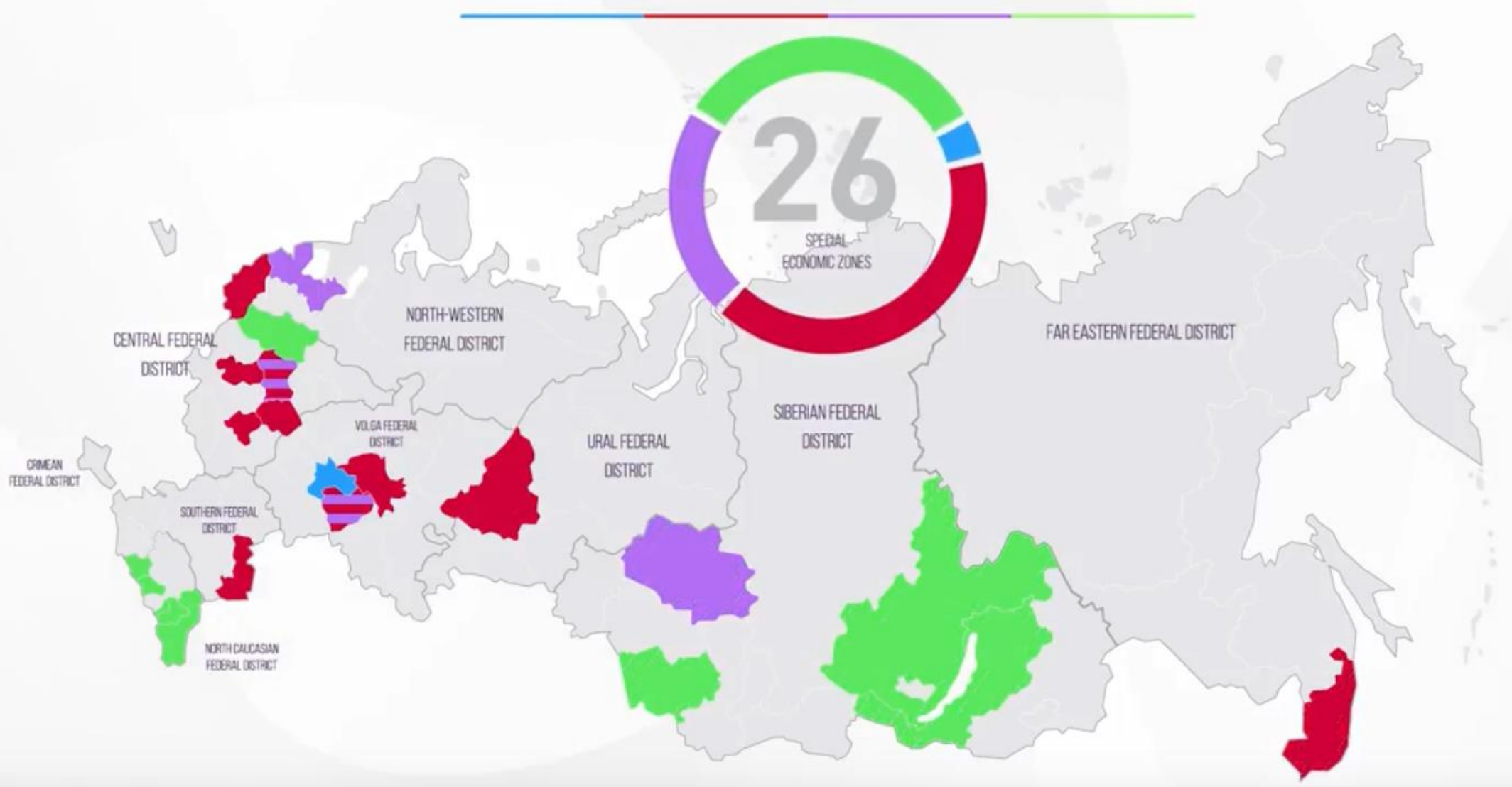
AUSTRALIA OCEANIA

Free Zones of Russian Federation

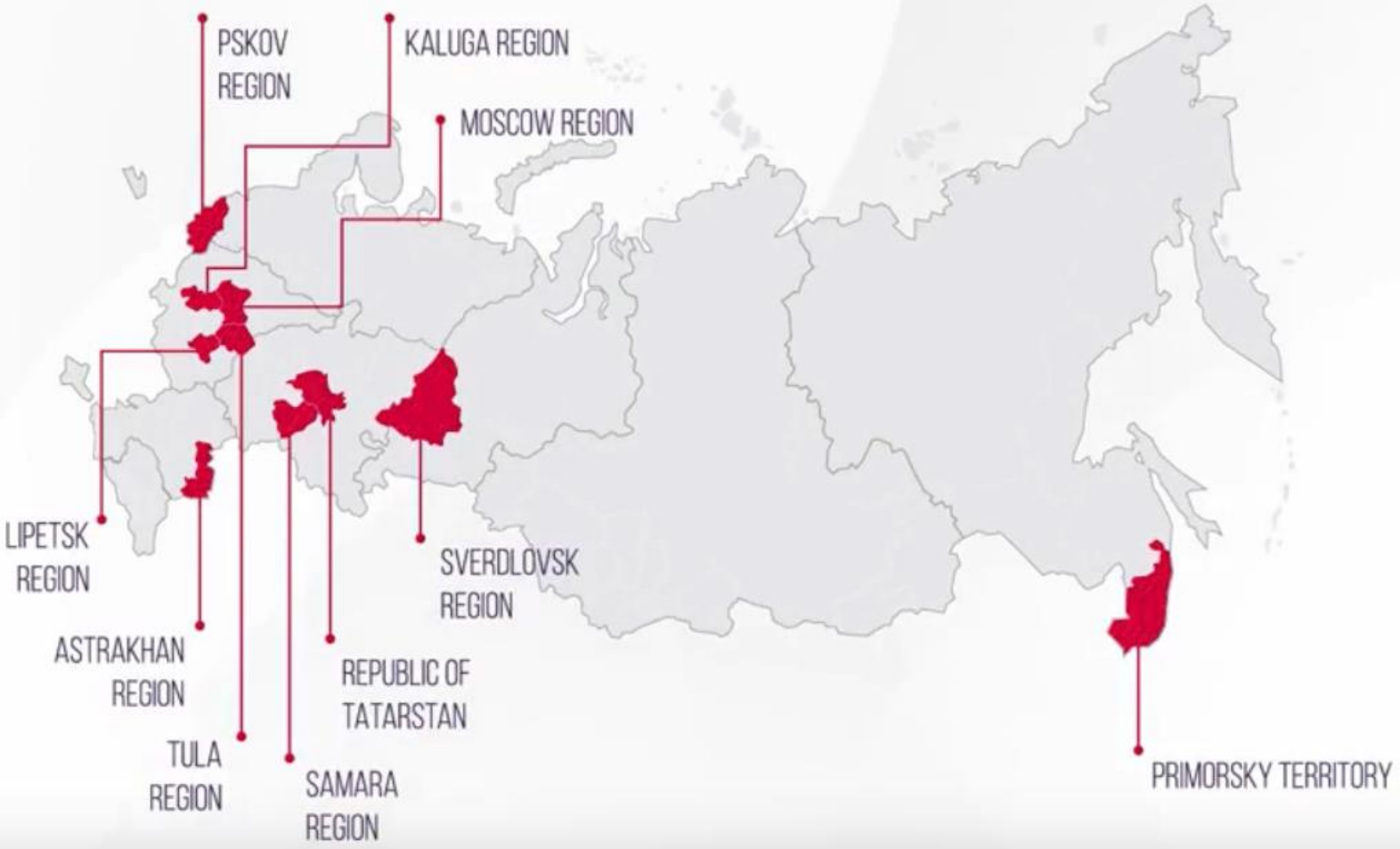
TYPE OF FREE ZONES OF RUSSIAN FEDERATION

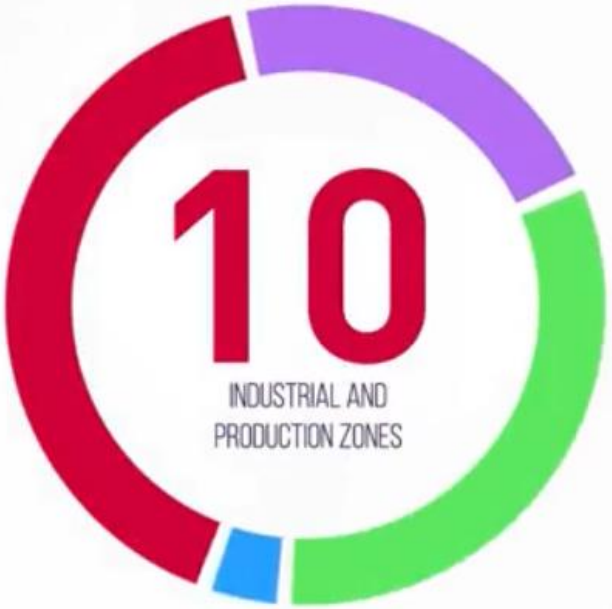


LOCATIONS OF FREE ZONES OF RUSSIAN FEDERATION

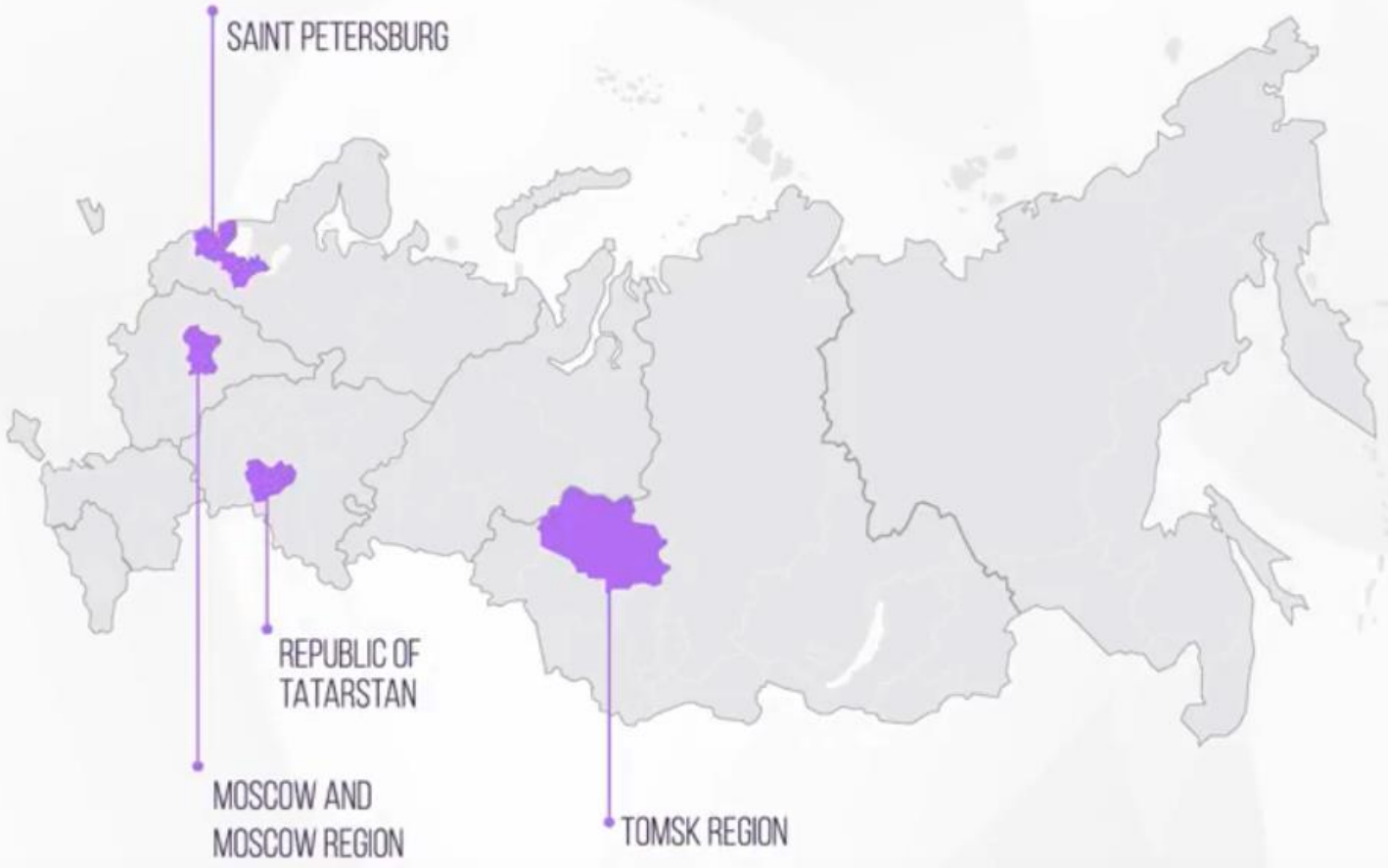


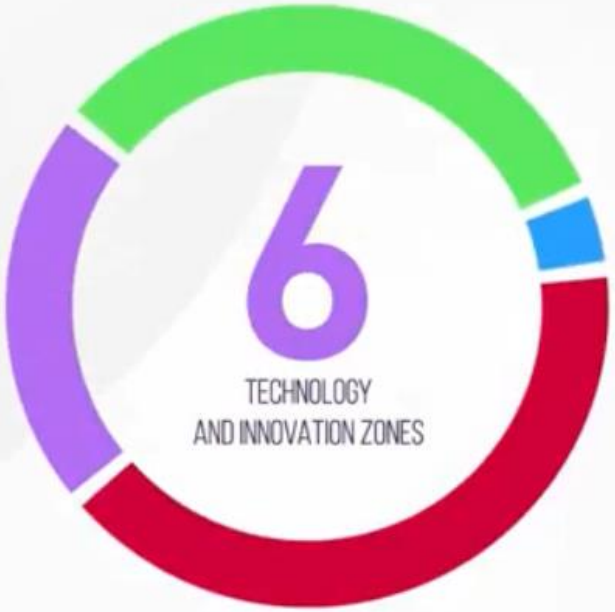
INDUSTRIAL AND PRODUCTION ZONES



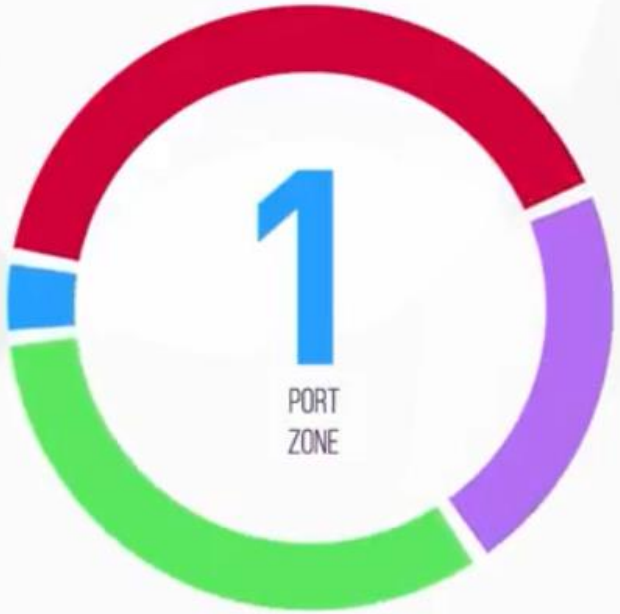


TECHNOLOGY AND INNOVATION ZONES

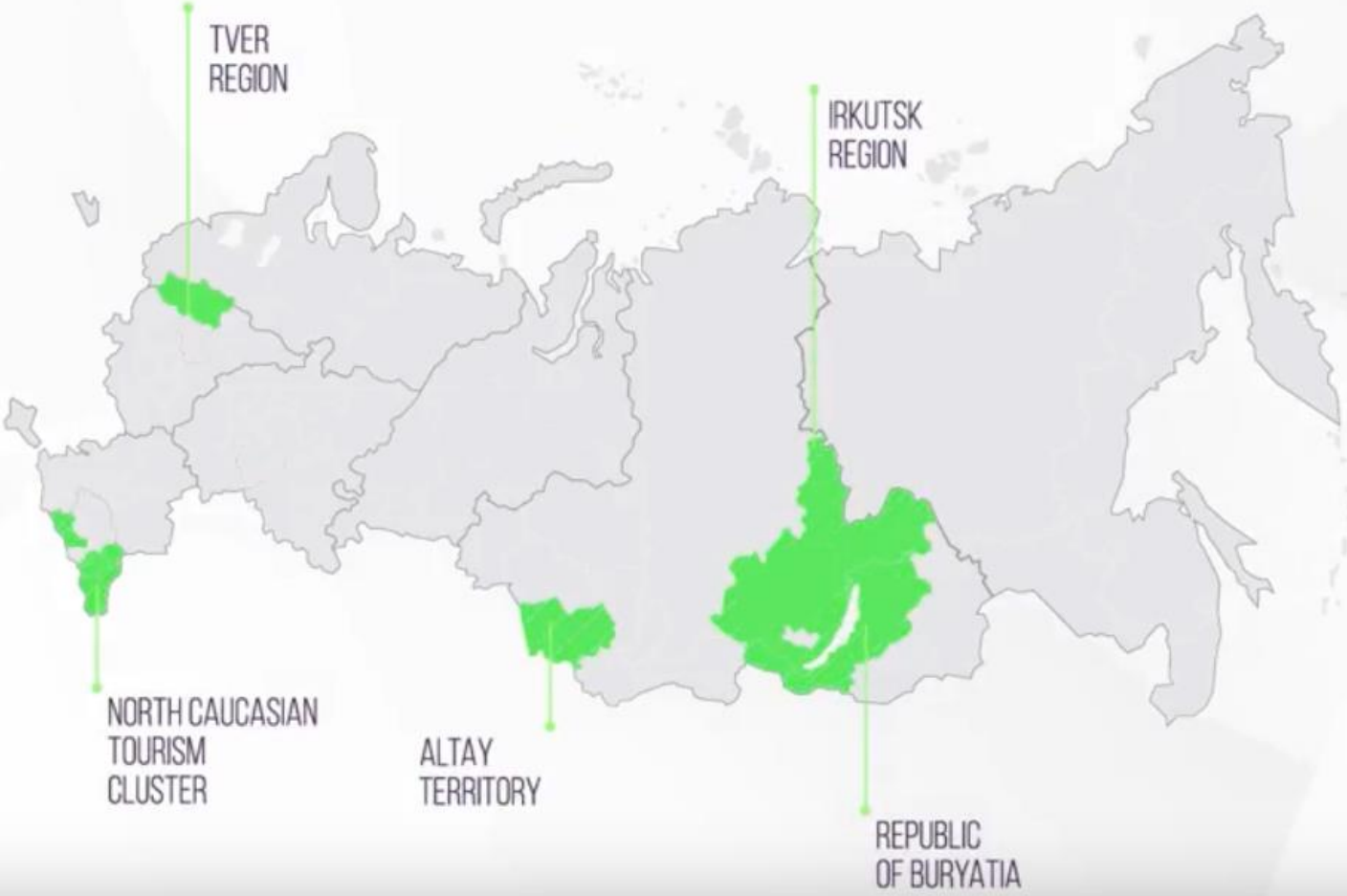




PORT ZONE



TOURIST AND RECREATIONAL ZONES



RESIDENTS OF SEZ OF RUSSIAN FEDERATION

PPG
LANXESS Energizing Chemistry
HI-LEX CORPORATION
SANOH
Armstrong
PHARMA SINTEZ-N
ABB
COŞKUNÖZ HOLDING
FENZI
arkray
sollers
NOVARTIS
SIBUR
3M
BEKAERT better together
P-D TATNEFT
AIR LIQUIDE
BIOCAD Biopharmaceutical Company
HAYAT
ALU PRO ALUMINIUM PROFILES
Ford
SAINT-GOBAIN
fondital BE INNOVATIVE
PRAXAIR
ROCKWOOL
ŞİŞECAM
YOKOHAMA
Huhtamaki
VIESSMANN
Edscha
SARIA
kastamonu

ADVANTAGES FOR INVESTORS

ADVANTAGES FOR INVESTORS

MANUFACTURING SITES

BENEFITS FOR CONNECTION TO UTILITY SYSTEMS

SPECIAL TERMS FOR RENT AND PURCHASE OF LAND

TAX BENEFITS - RUSSIAN FEDERATION

TOTAL REDUCTION OF COSTS UP TO 30% FROM INITIAL INVESTMENTS

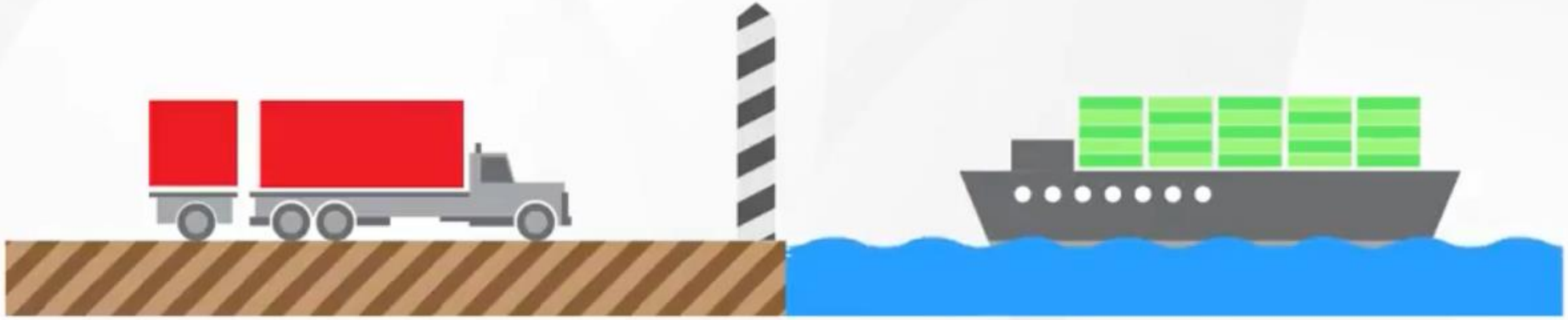
	INCOME TAX	PROPERTY TAX	LAND TAX	TRANSPORT TAX	SOCIAL TAXES	COST OF LAND
RUSSIA	20%	2,2%	1,5%	0.1–3.5 EURO/HP	30%	100% MARKET
SEZ	0-15,5%	0%	0%	0	14% 21% 28%	PRICE FOR LAND LEASE ≤2% OF CADASTRAL PRICE*
VALIDITY TERM	VALIDITY PERIOD OF SEZ	10 YEARS	5 OR 10 YEARS	10 YEARS	UNTIL 01.01.2018 UNTIL 01.01.2019 UNTIL 01.01.2020	VALIDITY PERIOD OF SEZ

* (FOR THE LAND IN STATE PROPERTY)

FREE CUSTOMS ZONE

0%

– CUSTOMS DUTIES FOR IMPORT OF EQUIPMENT, COMPONENTS AND MATERIALS INTO THE SEZ
–VAT FOR IMPORT OF EQUIPMENT, COMPONENTS AND MATERIALS INTO THE SEZ
– CUSTOMS DUTIES FOR FINISHED GOODS EXPORTED OUTSIDE THE EURASIAN CUSTOMS UNION (EACU) (RUSSIA, BELARUS, KAZAKHSTAN, ARMENIA, KYRGYZSTAN)



RUSSIAN GOODS

FOREIGN GOODS

OVER
550
EXPERIENCED INVESTORS

OVER
100
FOREIGN INVESTORS

30
COUNTRIES

OVER
11
BILLION US DOLLARS OF COMMITTED INVESTMENTS

ABOUT
6
BILLION US DOLLARS - RESIDENTS' PRODUCTION VOLUME

OVER
21 000
JOBS

700 MLN $ USA

250 MLN $ GERMANY

100 MLN $ FRANCE

100 MLN $ SWITZERLAND

500 MLN $ JAPAN

300 MLN $ CHINA

400 MLN $ TURKEY

100 MLN $ ITALY

RUSSEZ® Special Economic Zones

FREE ZONES IN EU

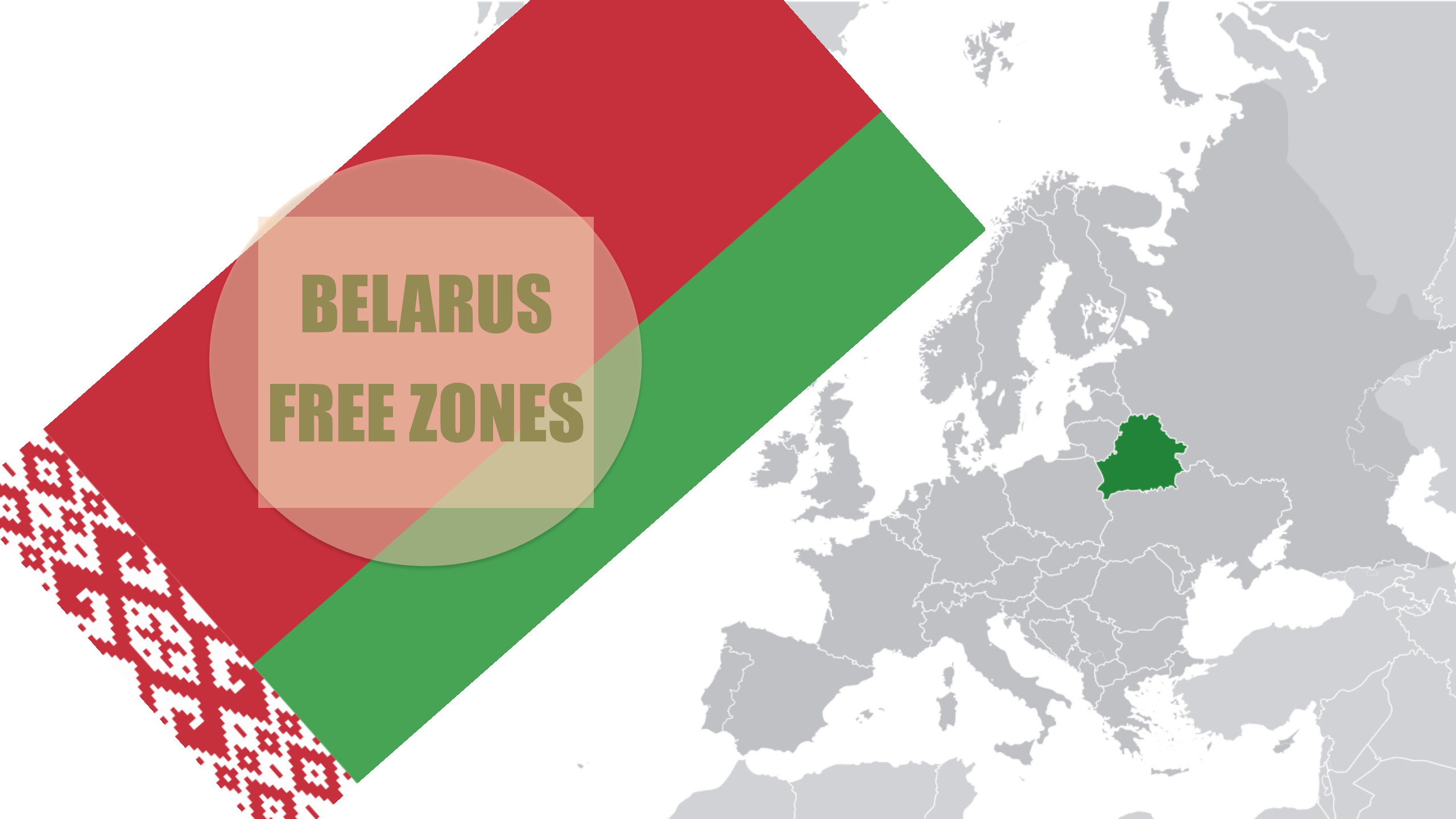
FREE ZONES IN EUROPEAN UNION

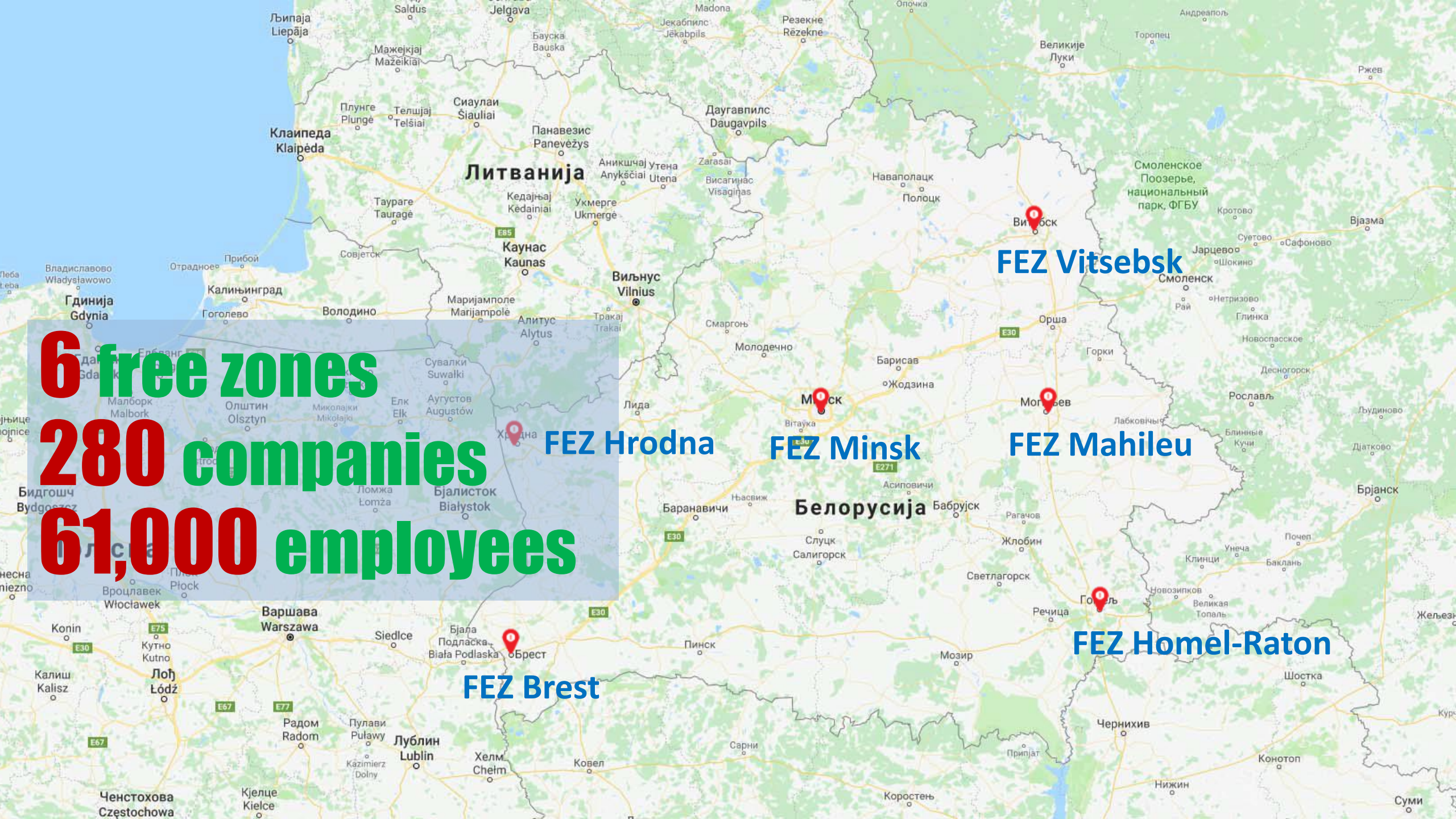
Goods FREE of import duties & VAT

EUROPEAN FREE ZONES

82 Free Zones in EU
39 West Baklans
6 Belarus

BELARUS FREE ZONES





6 free zones

280 companies

61,000 employees

FEZ residents are exempt

- 10 years from profit tax;
- 50% reduced income tax after;
- 3 Years from real estate tax;
- 5 years exemption from land tax;
- 5 years from rent payments

…

No customs duties:

- building materials, equipment, and raw materials and components for production;
- when exporting outside the customs territory of the EEU;
- while exporting to the customs territory of the EEU

www.gomelraton.com

BELARUS FREE ZONES

The documents are processed within 14 days. Denial of registration of resident company can be challenged in a court.

INDUSTRIAL PARK

TARGET – ECO-CITY
WITH COMFORTABLE LIVING
CONDITIONS
150 – 200 THOUSAND PEOPLE
AND HIGH ENVIRONMENTAL
STANDARDS FOR RESIDENTS.

GREAT
STONE

"10+" policy	**0%** income tax: 0% for 10 years, 50% till 2062
Land tax	**0%** until 2062
Immovable property tax	**0%** until 2062
Customs VAT and taxes	**0%** for the goods imported to start the project **0%** if exported outside the Eurasian Economic Union (EEU)
Dividend tax	**0%** for 5 year after the income is declared
Income tax	**9%**
Payments to Social Security Fund	35 % of the national average
VAT	is returned from budget

GREAT STONE

Available infrastructure

- Water supply: 31,400m³/day
- Wastewater discharge: 19,500m³/day
- Gas: 116 mln m³/year
- Electrical power: 50 MW
- Solid domestic waste: 4,100 ton / year
- Landline phone: 30 thousand subscriptions
- Internet gateway capacity more that 10GB/sec

Total area – 112 km²,
Area at stage 1 - 8,5 km²

GREAT STONE

FRANCE FREE ZONES

Free Zone of Verdon

FRENCH PORT
Port of Bordeaux

Le Verdon includes 59 hectares of free zone.
The terminals at La Verdon specialize in handling containers and timber.

GERMANY FREE ZONES

GERMAN PORT OF BREMERHAVEN

Free Port Area:

Container Terminal Columbus- Kaje with Passenger Terminal & Fruit TerminaL

SPAIN FREE ZONES

CONSORCIO DE LA ZONA FRANCA GRAN CANARIA

ZFT Consorcio de la Zona Franca de Tenerife

ZONAFRANCA CÁDIZ
POTENCIAMOS IDEAS, GENERAMOS NEGOCIO

elCONSORCI barcelona ZONA FRANCA

ZFV CONSORCIO ZONA FRANCA DE VIGO

FREE ZONE BARCELONA


FREE ZONE
TENERIFE

TENERIFE FTZ

- Any type of industrial, trade or services activity
- Fully exempt from import tariffs
- Indefinite storage
- Customs handling simplified

PORTUGAL FREE ZONES

PORTUGAL

Free Zone MADEIRA

Reduced tax rate of 5% until 2027,
Manufacturing companies in the Industrial Free Trade Zone may also benefit from a 50% reduction on the taxable income

FINLAND FREE ZONES

OULU FREE PORT

Established in 1960 to support the foreign trade of Finland

2 TYPE OF FREE ZONES IN POLAND

POLISH

FREE ZONES & SEZ

FREE ZONES IN POLAND is PART OF LOGISTIC CENTERS

14 SPECIAL ECONOMIC ZONES IN POLAND

21.457 ha

Source: Magazine - Poland a true special economic zone

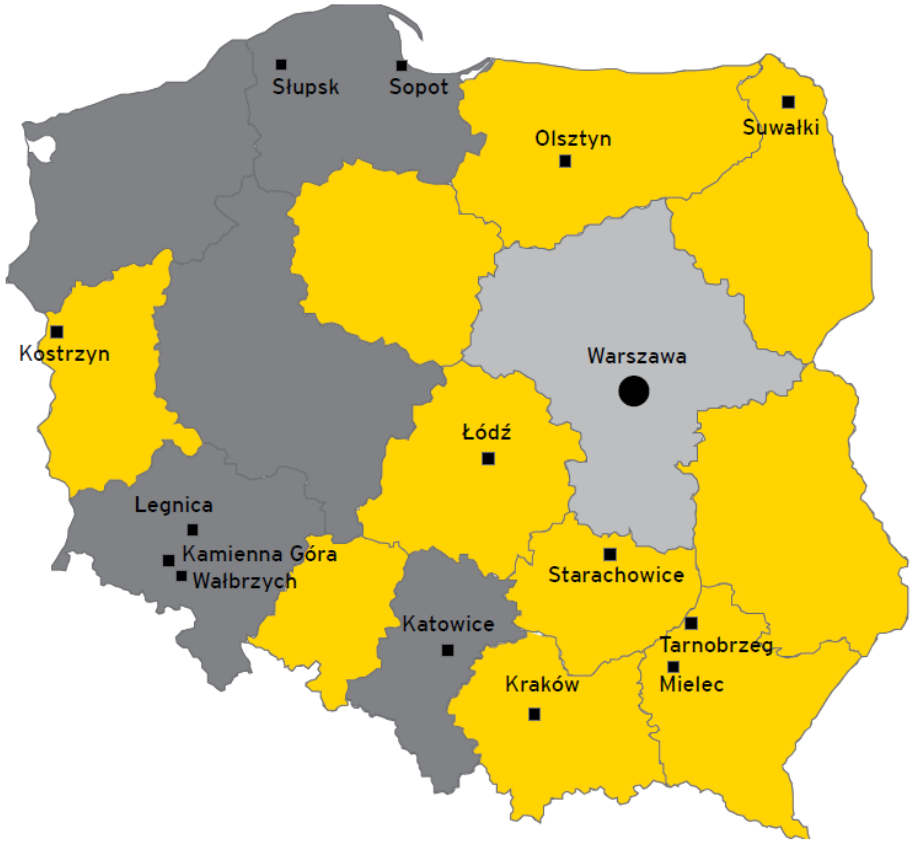
SEZ IN POLAND

What?	▸ **Exemption** in Corporate Income Tax (**CIT**) for legal entities or Personal Income Tax (**PIT**) for non-legal entities
For whom?	▸ Investors who have obtained the **SEZ permit**
How much?	▸ **30-70%**[1] of capital expenditures or two-year employment costs
How long?	▸ Till the end of SEZ existence, i.e. currently until **Dec 31, 2026**
Where?	▸ On the territory holding **SEZ status**[2], but in some cases also on private land that **may be included in the SEZ**[3]

Source: Magazine - Poland a true special economic zone

SEZ IN POLAND

Current regional aid intensity



Maximum aid intensity:[4]

- 50%
- 40%
- 30%

[4] +10 pp. for medium-sized enterprises
+20 pp. for small-sized enterprises

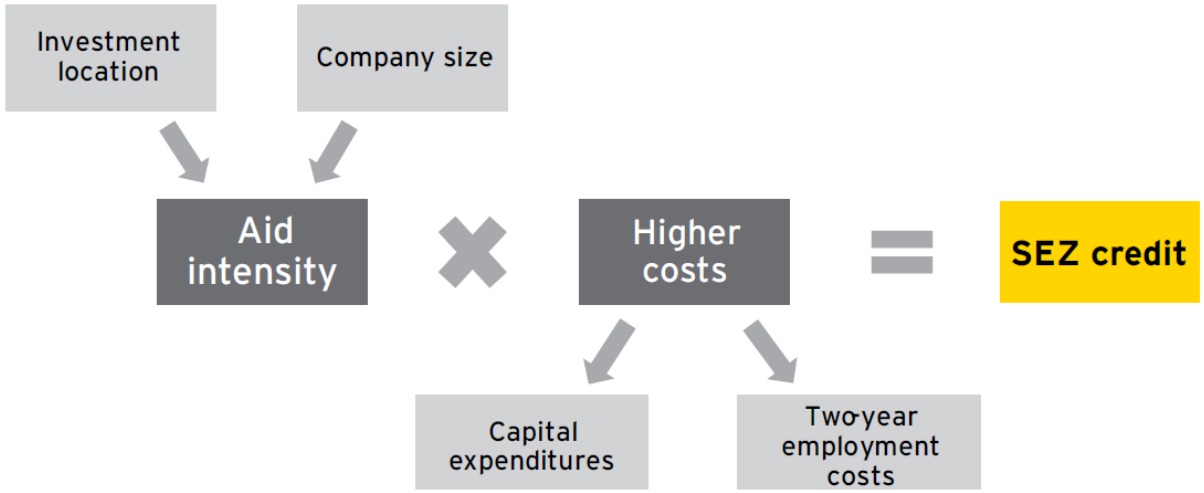
■ Head offices of the SEZs

Source: own presentation

Source: Magazine - Poland a true special economic zone

SEZ IN POLAND

Finally, the SEZ credit is calculated as follows:

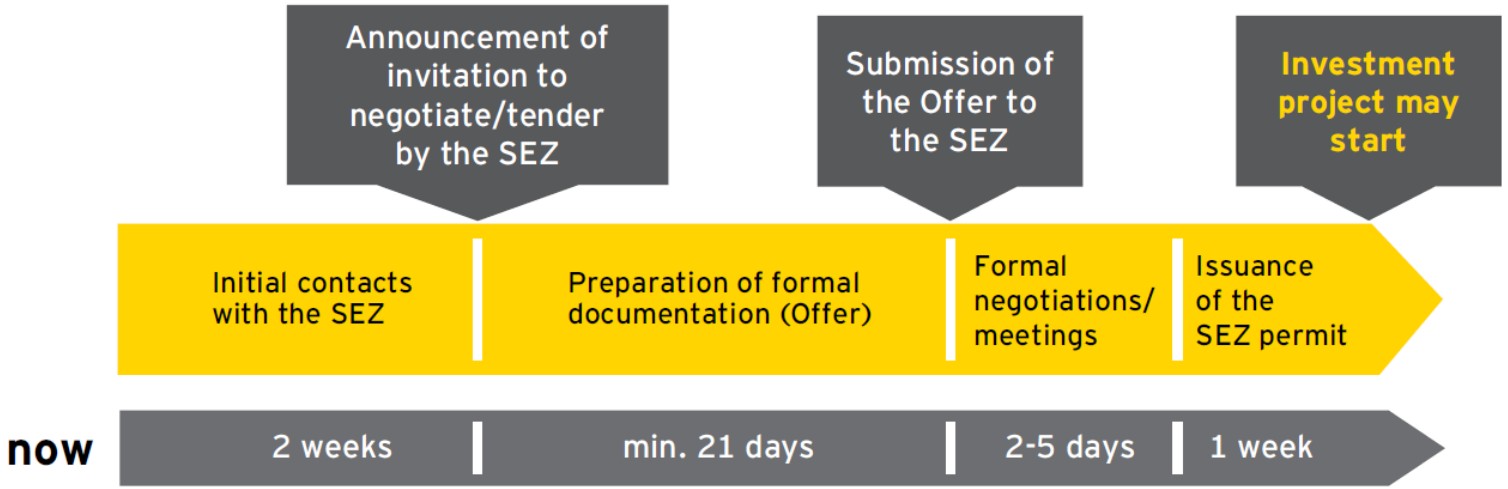


Source: own presentation

Source: Magazine - Poland a true special economic zone

SEZ IN POLAND

Procedure of applying for a SEZ permit



Source: Magazine - Poland a true special economic zone

ROMANIAN FREE ZONES

FREE ZONES OF ROMANIA

FREE ZONES	AREA (ha)
South Constanza ta	134.6
Basarabi	11.4
Giurgiu	262.81
Sulina	101
Galati	262.81
Arad-Curtici	75
Braila	114.4

INCENTIVES

FREE ZONES OF ROMANIA

- **The land** may be leased for a period up to **50 years**;
- **No VAT and cutom duties for the means of transportation, merchandise and other goods**;
- **companies are paying 5% tax on profit**;
- **Zero VAT rate for** materials, accessories and other goods exported from Romanian customs territory into free zones;

INCENTIVES

FREE ZONES OF ROMANIA

- Customs duties are paid only in the moment when they are introduced in free circulation;
- Station of goods inside is not limited in time;
- To introduce wares inside doesn’t require deposit of customs warranty or to declare a customs regime;
- For goods exported from outside European Union space you do not have to pay customs duties or VAT;

INCENTIVES

FREE ZONES OF ROMANIA

- The advantage to deposit goods inside Free Zone without paying any kind of customs duties or VAT up till the moment the goods are exported from Free Zone towards community space and only for the quantity you want to sell towards community space (European Union space)
- Transit of goods between free zones is also exempted from customs duties

39 Free Zones Westrn Balkans

NON EU

WESTERN BALKANS

FREE ZONES

OECD
BETTER POLICIES FOR BETTER LIVES

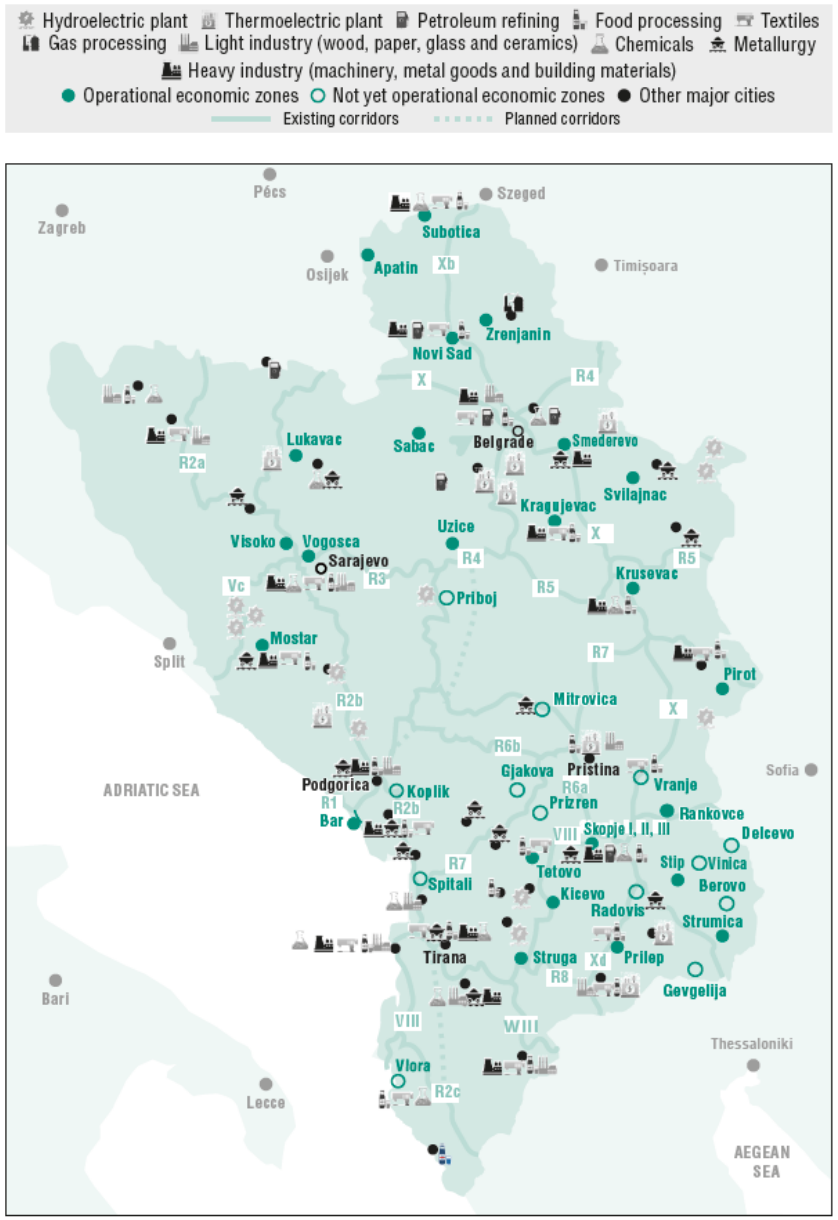
Co-funded by
the European Union

Tracking Special Economic Zones in the Western Balkans:

Paris, 19 April 2017

OECD Global Relations **South East Europe**

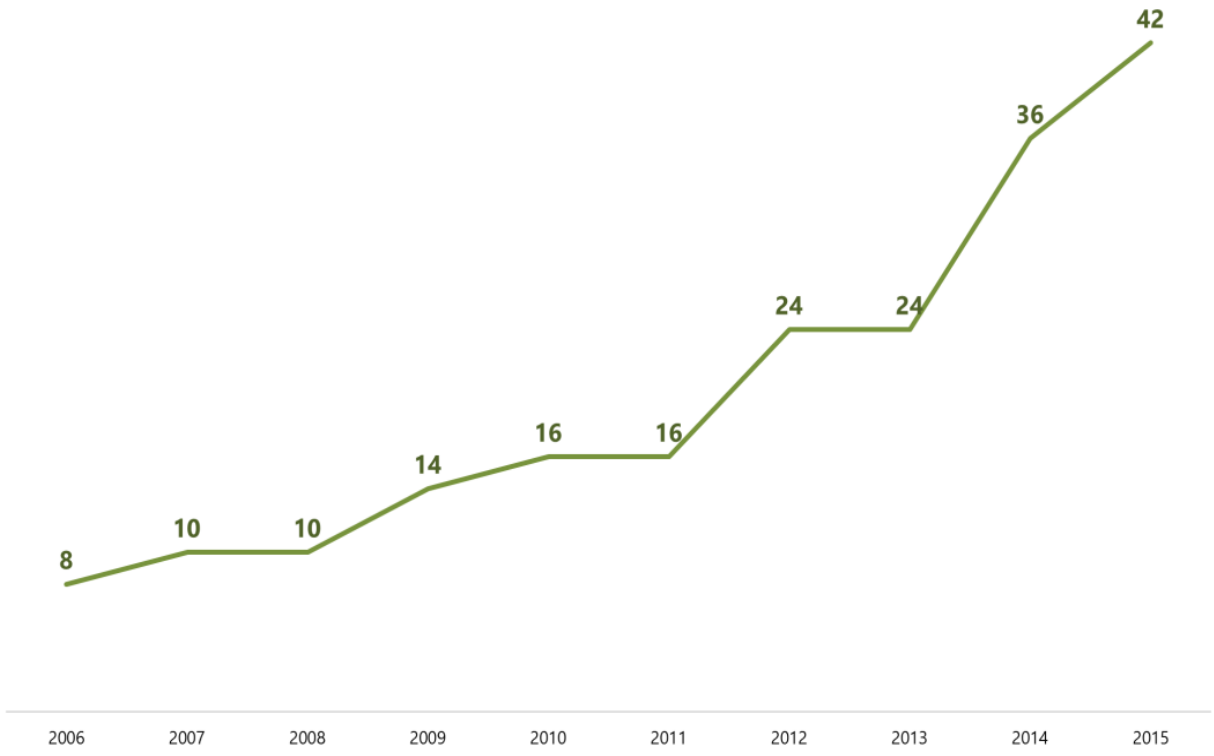
Zone network in the Western Balkan region



Source: Derived from University of Texas at Austin (2016), "Map collection", www.lib.utexas.edu/maps/

Development of SEZs and current state of play

Total number of SEZs in the Western Balkans, 2006-2015



Source: OECD compilation of data from national SEZ authorities

- **All SEZs in the region**, with the only exception of the free port of Bar (Montenegro), **are export processing zones**.
- The **vast majority of investment** coming to the zones is in the **automotive sector**.

Types of SEZ-specific incentives

	Fiscal incentives		Non-fiscal incentives		Other non-SEZ specific incentives
	VAT and custom duty exemptions	Income and other tax reductions	One-stop-shops and customs terminals	Infrastructure	
Albania	✓	✓	✓	✓	✓
Bosnia and Herzegovina	✓		✓	✓	✓
FYR Macedonia	✓	✓	✓	✓	✓
Montenegro	✓		✓	✓	
Serbia	✓		✓	✓	✓

* This designation is without prejudice to positions on status, and is in line with United Nations Security Council Resolution 1244/99 and the Advisory Opinion of the International Court of Justice on Kosovo's declaration of independence.

Direct economic impact of SEZs

Key indicators for SEZs in the Western Balkans – aggregated numbers

400 foreign companies invested in SEZs in WB

30 000 new jobs created

Total investment of EUR 2.5 billion

SEZs encompass an area of **3 000 hectares** in the Western Balkans

SEZs represent up to **1/3 of all exports** in some economies

SEZs represent **50% of manufacturing export** in some economies

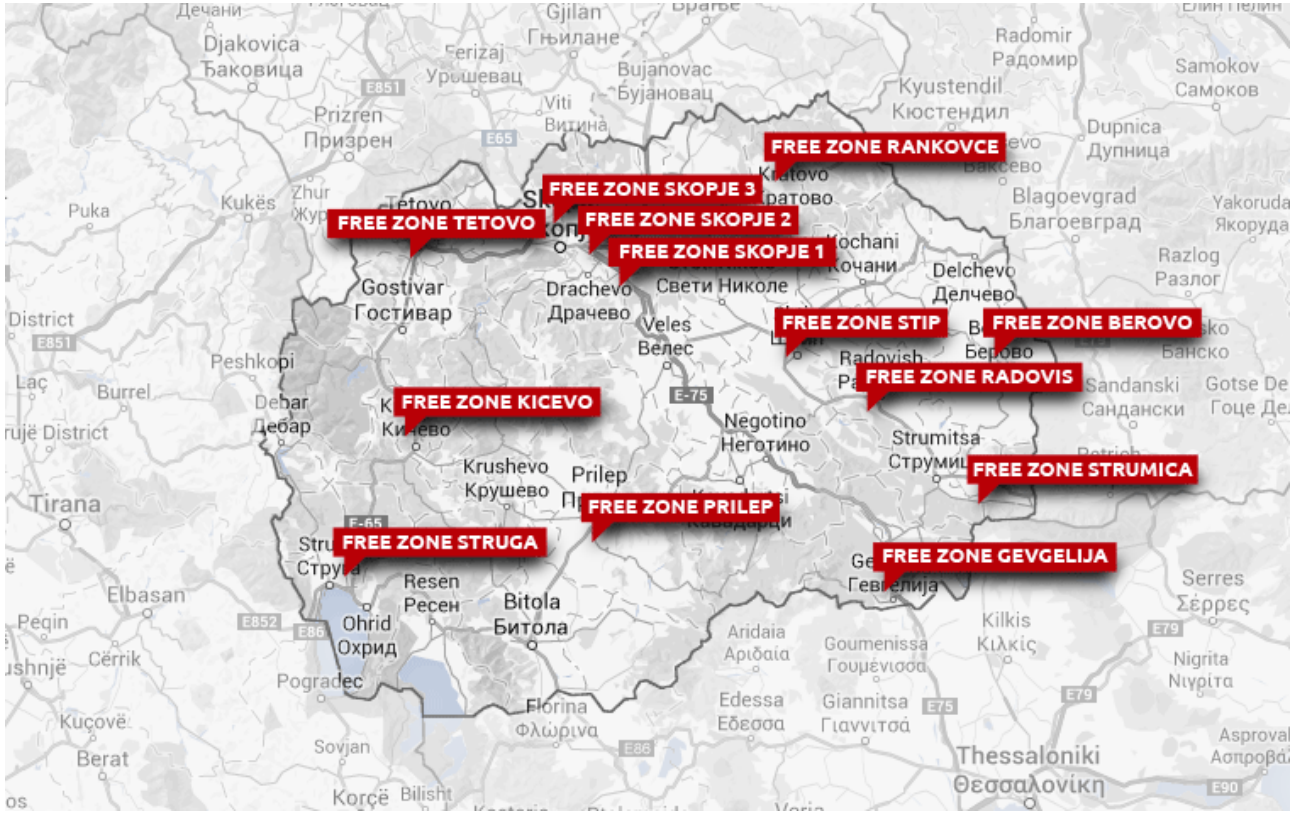
Key indicators for SEZs per economy

Economy	Total number of zones	Number of active zones[1]	Size (ha)	Number of enterprises	Cumulative zone investment (EUR million)	Number of employees	Total turnover 2015 (EUR million)	Zone exports as % of total exports
Albania	3	0	494 (planned)	0	0	0	0	0
Bosnia and Herzegovina	4	4	79.5	95	n/a	1 700	303	6.4
Former Yugoslav Republic of Macedonia	15	6	893	23	207	6 800	1 475	36.4
Kosovo	3	0	530	0	0	0	0	0
Montenegro	1	1	130	36	5	398	7.6	n/a
Serbia	14	10	1 615	241	2 240	2 2242	2 431	17.6

Source: Data from zone authorities compiled by the OECD and OECD calculations based on national statistics.

MACEDONIAN FREE ZONES

15 FREE ZONES OF MACEDONIA



FREE ZONES OF MACEDONIA

TAX	TAX RATES	
	TIDZs	Outside TIDZs
Corporate tax	**0%** **Up to 10 years**	**10%**
Personal income tax	**0%** **Up to 10 years**	**10%**
Value added tax	**0%**	**18%**
Excise taxes	**0%**	**5% - 62%**

FREE ZONES OF MACEDONIA

PRODUCT	CUSTOMS DUTY	
	TIDZs	Outside TIDZs
Equipment	0%	5% - 20%

FREE ZONES OF MACEDONIA

- Complete infrastructure;
- No municipal utility tax;
- Customs outpost in the zones;
- Subsidy of up to €500,000 for construction costs;
- Long-term lease of land up to 99 years;
- Training and job creation grants.

FREE ZONES OF MACEDONIA

MAIN INDUSTRIES	Automotive components, textiles, metals, food and beverages, fruit and vegetable processing, energy, chemicals, pharmaceuticals
EXPORTS	EUR 1.7 billion in 2016 (40% of total national export)

39 Free Zones in NON EU

+

11 Free zones In Turkey

TURKEY FREE ZONES


174 Companies
18.200 Employees
Sector Focus
- Aerospace and Defense Industry,
- Automotive Spare Parts
TURKEY FREE ZONE
www.ekol.com
SCHENKER ARKAS
ESBAŞ
GÜMRÜK
POLİS

ESBAS - Tax Advantages

- 100% exempt from corporate tax.
- Wages of workers are exempt from income tax (compny exporters 85%).
- Goods and machinery are exempt from customs tax.
- No value added tax for goods and services.
- Goods of Turkish origin may be exempt from export procedures.

ESBAŞ
EGE SERBEST BÖLGE KURUCU VE İŞLETİCİSİ A.Ş.
AEGEAN FREE ZONE DEVELOPMENT & OPERATING CO.


MERSİN FREE ZONE
TURKEY FREE ZONE

SERBIAN FREE ZONES

СРПСКА АКАДЕМИЈА НАУКА И УМЕТНОСТИ
Огранак у Нишу

ГРАД ПИРОТ

UGOVORNA OKRUŽNA PRIVREDNA KOMORA PIROT

FAKULTET ZA MENADŽMENT ZAJEČAR

UNIVERZITET METROPOLITAN BEOGRAD

Univerzitet Singidunum FUTURA Fakultet za primenjenu ekologiju

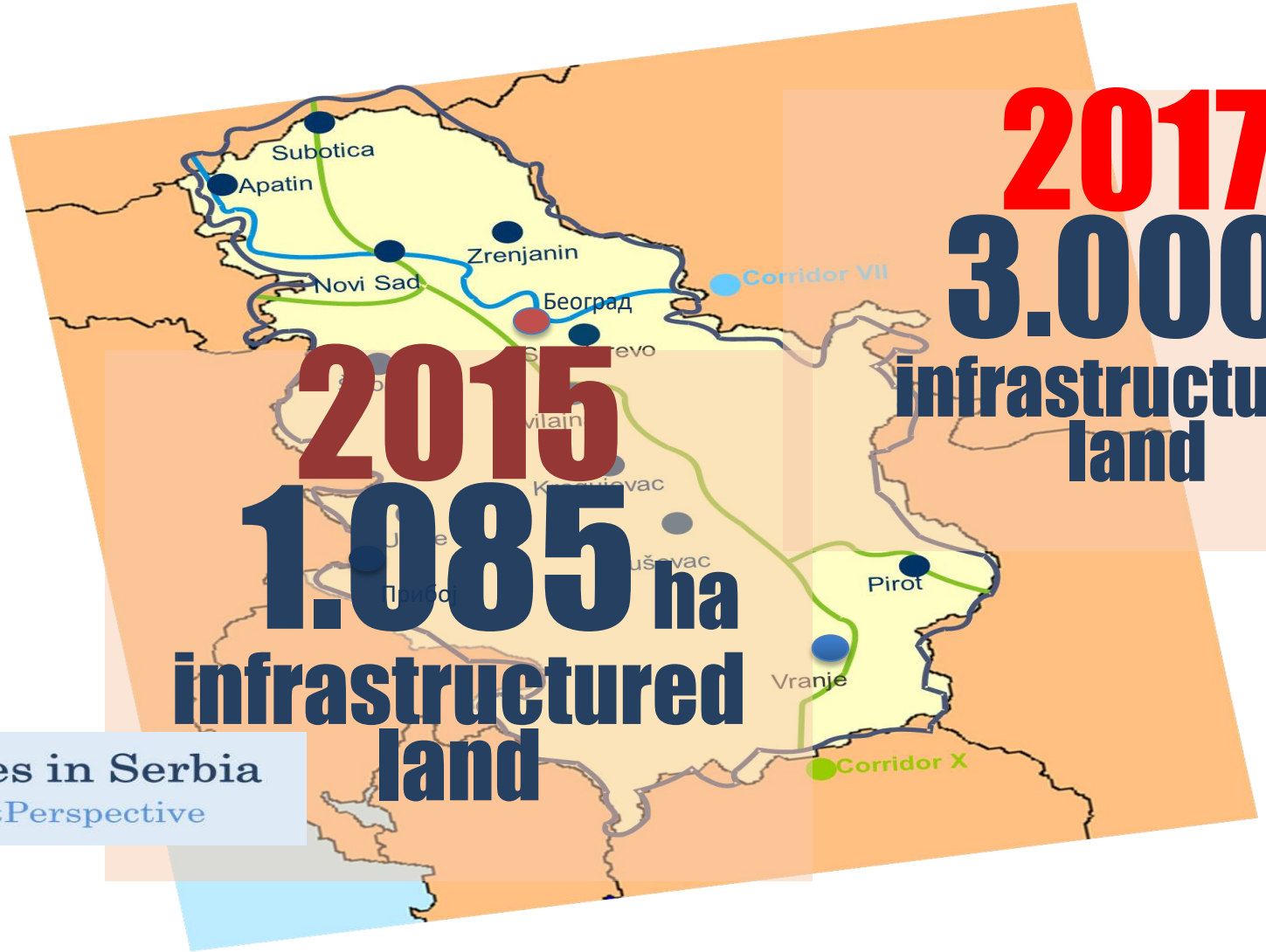
SERBIAN FREE ZONES

а научно-с
ВОЈ И ПРЕ
от, Републ

15. децембар 2018. године

14

EXPORT PROCESSING SERBIAN FREE ZONES



2017

3.000 ha infrastructured land

2015

1.085 ha infrastructured land

Free Zones in Serbia

Results&Perspective

Univerzitet Singidunum FUTURA Fakultet za primenjenu ekologiju

UNIVERZITET METROPOLITAN BEOGRAD

FAKULTET ZA MENADŽMENT ZAJEČAR

UGOVORNA OKRUŽNA PRIVREDNA KOMORA PIROT

ГРАД ПИРОТ

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UGOVORNA OBLAST PRIVREDNA KOMORA PIROT

ГРАД ПИРОТ

СРПСКА АКАДЕМИЈА НАУКА И УМЕТНОСТИ Огранак у Нишу

260 PRODUCTION COMPANIES

SIEMENS
SWAROVSKI
kolpa
Dräxlmaier
MAGNETI MARELLI
LOHER
dunkermotoren advanced motion solutions
MEMBER OF THE ALRO GROUP METECH
COOPER TIRES
Panasonic
EAST POINT VBS
TOMI trade D.O.O.
FIAT
1889 TRAYAL KORPORACIJA
MICHELIN
TIGAR
Tigar
Continental
VESCOVINI GROUP
Aluminium industry
Univerzitet Singidunum
FUTURA Fakultet za poslovnu ekologiju
Univerzitet Metropolitan Beograd
Fakultet za menadžment Zaječar
Privredna komora Pirot
Grad Pirot
Srpska akademija nauka i umetnosti Ogranak u Nišu

TURNOVER

5,5
BILLION EUR
TURNOVER 2017

2,5
BILLION EUR
TURNOVER 2012

PRODUCTION

3
BILLION EUR
2017

0,9
BILLION EUR
2012

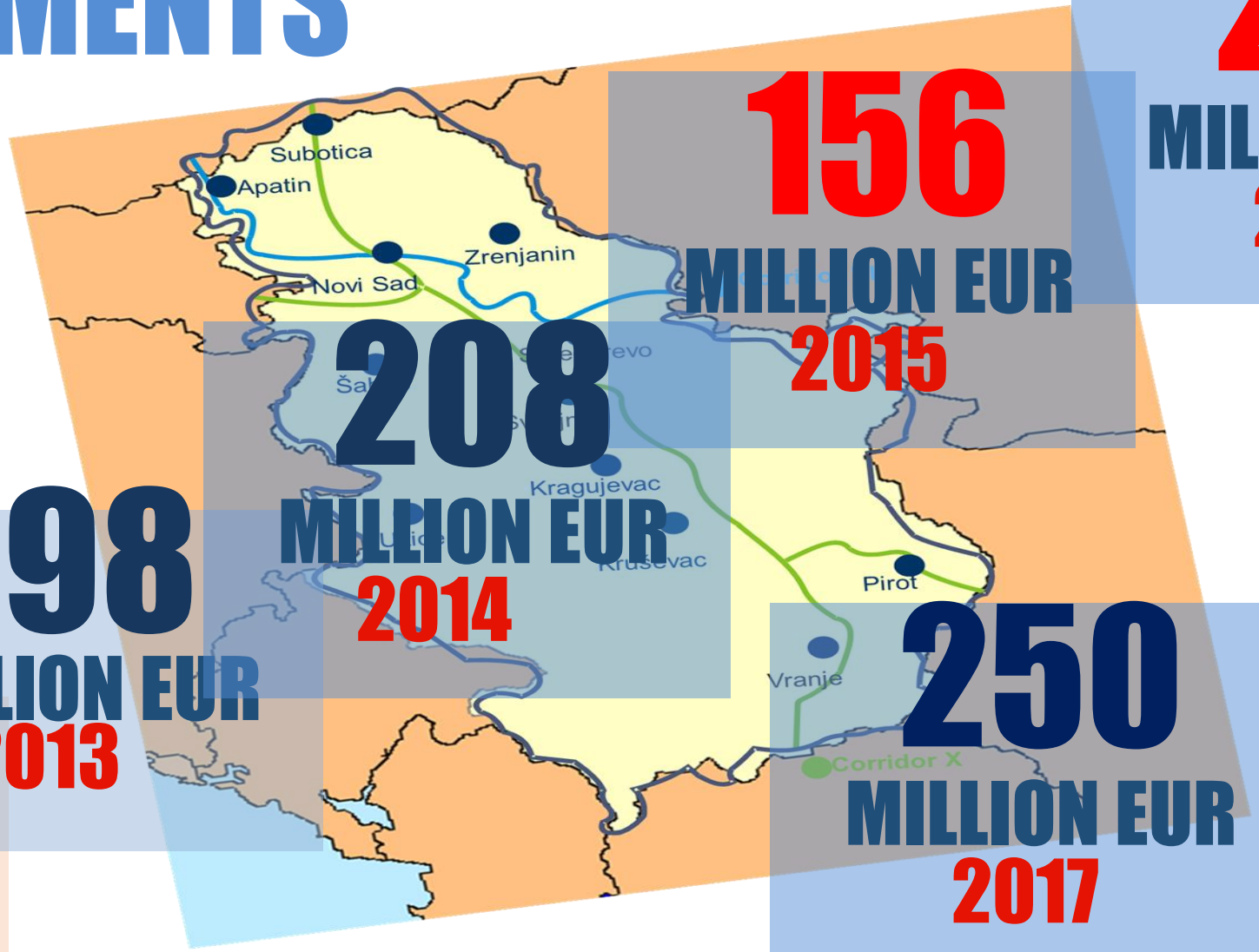
EXPORT

1
BILLION EUR
2012

3
BILLION EUR
2017

(M EUR)

INVESTMENTS



755 MILLION EUR 2012

198 MILLION EUR 2013

208 MILLION EUR 2014

156 MILLION EUR 2015

210 MILLION EUR 2016

250 MILLION EUR 2017

TAX FREE
NO
CUSTOMS
DUTY

IS VERY GOOD FOR
BUSINESS

WWW.FREEZONEPIROT.COM

РАД ПИРОТ

UGOVORNA OKRUŽNA PRIVREDNA KOMORA PIROT

FAKULTET ZA MENADŽMENT ZAJEČAR

UNIVERZITET METROPOLITAN BEOGRAD

Univerzitet Singidunum FUTURA Fakultet za primenjenu ekologiju

1. Poreska oslobađanja u EU

ЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

Пирот, Република Србија

15. децембар 2018. године

Poljska

EU FREE ZONES

Exemptions :

Corporate income Tax

Personal income Tax

Exemption amount: 30-70% of the total investment costs depends on the development of regions valid until the end of 2026.

SUCCESFULL EXAMPLE OF FZ IN EUROPE

POLAND

EU MEMBER

Poljska

EU FREE ZONES

Investitori u zonama imaju umanjenja:

- **Poreza na dobit do 70%**
- **Porez na zarade fizičkih lica do 50%**
- **Porez na imovinu**

Produženo do 2026. godine

http://www.paiz.gov.pl/investment_support/investment_incentives_in_SEZ

EU FREE ZONES

THE NATIONAL INCENTIVES SCHEME

Tax incentive	Corporate income-tax relief for up to ten years for new companies
	Partial corporate income-tax relief for up to ten years for existing companies
Job-creation grants	Financial support for creation of new jobs
Training and retraining grants	Financial support for training and retraining of new employees
Cash grant for capital investment	Financial support in the case of strategic investments in manufacturing or in technology centres
Property tax incentive	Property tax exemption for up to five years
Site support	Transfer of public land at a favourable price

Litvanija

Огранак у Нишу

ГРАД ПИРОТ

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EU FREE ZONES

II Met
ИОНА

Tax	General	FEZ
Income tax	15 %	0 % (first 6 years) 50% of the tax rate (subsequent 10 years)
Property tax	1 %	0 %
Dividend tax	15 %	0 %

Hrvatska

Огранак у Нишу

ГРАД ПИРОТ

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EU FREE ZONES

II Me
ион

Po zakonu o slobodim zonama čl.36 i 37:

- **Umanjenje poreza na dobit do 75% (regionalni ključ)**
- **Ne plaća se PDV na unos robe**

http://www.zakon.hr/z/687/Zakon-o-slobodnim-zonama

15. децембар 2018. године

EU FREE ZONES

II Me
ион

Po zakonu :

- **Umanjenje poreza na dobit do 100% za regione sa većom nezaposlenosti**
- **Preferencijalni PDV režim za investicije**

РАД ПИРОТ

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ународна научно-стручна конференција

ЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

1. Poreska oslobađanja u svetu

15. децембар 2018. године

Ujedinjeni Arapski Emirati

WORLD FREE ZONES

II M
ЕГИО

- Poreza na dobit
- Porez na zarade
- Carina i PDV na svu robu

http://www.dafz.ae/en/DafzExclusivities/brochures/English_Flyer.pdf

Mexico

WORLD FREE ZONES

II М
ЕГИО

- **Povraćaj carina izvoznicima**
- **Nema carine i poreza u zonama „Maquila“**
- **Strane firme ne plaćaju porez na dobit (uslov da 50% prihoda imaju van Mexica)**

http://www.promexico.gob.mx/en/mx/pasos-invertir-mexico

Tajwan

WORLD FREE ZONES

II Me
ЕГИОН

- **Poreza na dobit do 100% na period od 5 godina**
- **Carina i PDV u zonama**

http://www.dot.gov.tw/en/home.jsp?mserno=201012100001&serno=201012100001&menudata=EnMenu&contlink=content/eninvest06.jsp

Thailand

ЕМИЈА
НАУКА И УМЕТНОСТИ
Огранак у Нишу

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WORLD FREE ZONES

- **Nema poreza na dobit do 100% u periodu od 7-8 godina**
- **Nema carine i PDV-a na opremu, robu**

II Me

ЕГИОНАЛНИ РАЗВОЈ И ПРЕКОГРАНИЧНА САРАДЊА

Пирот, Република Србија

15. децембар 2018. године

Više od 25 procenata svetskog prometa obavlja se u oko 10.000 slobodnih zona

Efikasnost slobodnih zona u svetu

IZVOZ SVET 2002 2003 2005 mil USD	IZVOZ PREKO SLOBODNIH ZONA 2005 mil USD	Učešće SZ u odnosu na ukupan izvoz %
6.400.000 7.400.000 9.352.000	Raspoloživi podaci 2.200.000	**oko 24 %**

Efikasnost slobodnih zona u Srbiji

IZVOZ SRBIJA 2005 mil USD	IZVOZ PREKO SLOBODNIH ZONA 2005 mil USD	Učešće SZ u odnosu na ukupan izvoz %
4.482	110	**2,45 %**

DESET PUTA MANJI IZVOZ IZ SLOBODNIH ZONA SRBIJE U ODNOSU NA SVETSKI PROSEK

Efikasnost slobodnih zona u Srbiji

IZVOZ SRBIJA 2010 mil USD	IZVOZ PREKO SLOBODNIH ZONA 2010 mil USD	Učešće SZ u odnosu na ukupan izvoz %
7.400	370	**5 %**

PET PUTA MANJI IZVOZ IZ SLOBODNIH ZONA SRBIJE U ODNOSU NA SVETSKI PROSEK

Efikasnost slobodnih zona u Srbiji

IZVOZ SRBIJA 2011 mil USD	IZVOZ PREKO SLOBODNIH ZONA 2011 mil USD	Učešće SZ u odnosu na ukupan izvoz %
8.400	560	**6,7 %**

IZVOZ IZ SLOBODNIH ZONA SRBIJE SE POPRAVLJA

Napredak Slobodnih zona Srbije 2005 - 2011

Koliko to može da košta državu?

Prihod od postojećih korisnika

Prihod od poreza na zarade, imovinu i dobit preduzeća **postojećih** korisnika slobodnih zona 2013.

Visina **poreskih prihoda** postojećih korisnika slobodnih zona

GODIŠNJI IZNOS (M EUR)

ORJENTACIONA VISINA PORESKIH PRIHODA POSTOJEĆIH KORISNIKA SLOBODNIH ZONA	**POREZ NA ZARADE (10%)** **20% od 10%**		**POREZ NA DOBIT (15%)**
POSTOJEĆI KORISNICI			
Postojeća radna mesta – 14.579 Neto zarada 14.579x380x12 = 66,5 mil Evra	1,4		
Dobit oko 80 miliona Evra (PROCENA)			12,0
UKUPNO	**13,4**		

Izvor: *www.privsav.rs* Prosečna bruto zarada 60.102, neto 43.615 RSD

Visina **prihoda od doprinosa** na zarade postojećih korisnika

POZITIVNI EFEKTI PORESKIH OSLOBOĐENJA ZA SVE KORISNIKE	GODIŠNJI IZNOS (M EUR) **PRIHOD DRŽAVE OD DOPRINOSA NA ZARADE**		
	PIO 11%+13%	ZDRAVSTVO 2X6,15%	DOPRINOS ZA NEUPOSLENOST 2x0.75%
Postojeća radna mesta Bruto zarada 14.579x522x12 zarade 91,43 miliona evra	22	11,2	1,4
UKUPNO	**34,6**		

Visina posmatranih prihoda od postojećih korisnika – 48 M

Analiza oslobađanja od poreza

Efekati oslobađanja od poreza na zarade, imovinu i dobit preduzeća u slobodnim zonama.

“A” Oslobađanja isključivo za **nove** proizvodnje i **nova radna mesta**

“B” Oslobađanja od poreza na zarade, imovinu i dobit preduzeća **za sve** korisnike slobodnih zona (stara i nova radna mesta)

A. Oslobađanja isključivo za **nove** proizvodnje i **nova radna mesta**

- Ukupna površina svih Slobodnih zona u Srbiji je sada **9.774.972m^2**
- Odnos izgrađenog u odnosu na neizgrađeno zemljište je oko 70% što bi iznosilo **2.932.491 m^2** slobodnog prostora za izgradnju
- Orijentacioni broj zaposlenih na 100 m^2 proizvodnog prostora je **2** što daje ukupan broj mogućih novih **radnih mesta oko 58.649**.
- Predračunska vrednost mogućih novoizgrađenih objekata **821** miliona evra (oko 280 evra/m$^{2)}$

Poreska oslobađanje za **nova radna mesta**

ORJENTACIONA PORESKA OSLOBOĐENJA ZA NOVE PROIZVODNJE I NOVA RADNA MESTA	GODIŠNJI IZNOS POREZA (MIL EUR)	
	POREZ NA ZARADE (10%)	POREZ NA DOBIT (15%)
	20% od 10%	
Osnovica za oporezivanje zarade 58.649 radnih mesta x 380 x 12 meseci =267 miliona evra	5,34	
Očekivani obim poslovanja 3.000 – dobit 240 mil EUR		36,0
UKUPNO GODIŠNJE	**- 41,34**	

Ostaje korisnicima za reinvestiranje

država gubi

Efekat **povećanja doprinosa** na osnovu otvaranja novih radnih mesta

POZITIVNI EFEKTI PORESKIH OSLOBOĐENJA ZA NOVE PROIZVODNJE I NOVA RADNA MESTA	GODIŠNJI IZNOS (EUR)		
	PRIHOD DRŽAVE OD DOPRINOSA NA ZARADE		
	PIO 11%+13%	ZDRAVSTVO 2X6,15%	DOPRINOS ZA NEUPOSLENE 2X0.75%
Nova radna mesta 58.649 zaposlenih x 522 evra mesecno x 12= 367,4 miliona evra	88,17	45,1[illegible]	[illegible],5
UKUPNO GODIŠNJE	**+138,87**		

novi prihod države

Zaključak Varijante A.

Da bi RS dobila **58.649 nova radna mesta** potrebno je država **oslobodi** korisnike zona **poreza na zarade (deo 20%) i poreza na dobit** u ukupnom iznosu od **48** miliona evra godišnje.

Kroz povećanje prihoda od doprinosa za 58.649 **novih** radnih mesta prihod iznosi **138,9** miliona evra, **država ima povećan prihod od 90,9 miliona evra.**

138,9 – 48 = 90,9 M Evra

na kraju država dobija

Zaključak Varijante A
oslobađanja isključivo za **nova radna mesta**

Nema budžetskih gubitaka po osnovu poreskih oslobađanja jer sredstva nisu ni bila planirana!

B. Oslobađanja za sva radna mesta (stara i nova)

Orijentacioni broj zaposlenih

novih 58.649 + 14.579 starih = 73.228 radnika

Poreska oslobođenja za sve korisnike SZ

ORJENTACIONA PORESKA OSLOBOĐENJA ZA SVE KORISNIKE SLOBODNIH ZONA	POREZ NA ZARADE (10%)	POREZ NA DOBIT (15%)
POSTOJEĆI KORISNICI **(REALAN GUBITAK)**	(20% po novom Zakonu)	
Postojeća radna mesta umanjena zaporeska oslobođenja. Bruto zarada 14579 x 380x12 = 66,5 miliona Evra	**1,4**	
Dobit 80 miliona evra		**12**
UKUPNO	**13,4**	
NOVI KORISNICI		
Novi objekti 2.932.491 m^2 vrednost 821 miliona Eura		
Nova radna mesta Bruto zarada umanjena zaporeska oslobođenja 58649x380x12= 367,4 miliona Eur	**5,3**	
Projektovana moguća dobit - 240 miliona Eura		**36,0**
	41,3	
UKUPNO GODIŠNJE	**- 54,7**	

Ostaje korisnicima za reinvestiranje

država gubi

Prihod svih korisnika

POZITIVNI EFEKTI PORESKIH OSLOBOĐENJA ZA SVE KORISNIKE	GODIŠNJI IZNOS (EUR)		
	PRIHOD DRŽAVE OD DOPRINOSA NA ZARADE		
	PIO 11%+13%	ZDRAVSTVO 2X6,15%	DOPRINOS ZA NEUPOSLENOST 2 X0.75%
Postojeća radna mesta Bruto zarada 14579x522x12 zarade 91,43 miliona evra	21,9	11,2	1,4
Nova radna mesta 58649x522x12 – bruto zarade 367,4 miliona evra	88,17	45,19	
UKUPNO GODIŠNJE		**173,3**	

novi prihod države

Zaključak Varijante B.

Kada se oslobode SVI korisnici zona **poreza na zarade (20%)**
i poreza na dobit ukupan iznos je oko **54,7 miliona evra** godišnje.

Kroz **povećanje prihoda od doprinosa** za 58.649 **nova radna mesta**
dodatni prihod iznosi 138,9+34,5 (doprinosi postojećih radnika) =
173,4 M Eur,
država ima dodatni prihod

173,4 – 54,7 = 118.7 M Eu[illegible]isnje

na kraju država dobija

Uticaj plata na okruženje - **novi PDV prihod**

POZITIVNI EFEKTI PORESKIH OSLOBOĐENJA ZA SVE KORISNIKE	GODIŠNJI IZNOS (M EUR)		
	PRIHOD DRŽAVE OD PDV na potrošnju		
	pretpostavljena potrošnja (90% plate)	stopa 20%	
Postojeća radna mesta i nova radna mesta			
73.228x522x12 – bruto zarade 458,7 Miliona Evra	412,83	**82,6**	
UKUPNO GODIŠNJE	**118,7 +82,6 = 201,3**		

ukupni prihod !

Zaključak Varijante A&B

Ukoliko se ispune ciljevi slobodnih zona država u obe varijante nema novčane gubitke a ostvaruje:

- **74.000 radnih mesta** u slobodnim zonama
- **direktne investicije** u iznosu od 821 Milion evra (novi objekti i oprema)
- **povećanje izvoza**
- **priliv novog znanja i tehnologija**
- povećanje prihoda od doprinosa
- povećanje prihoda od PDV-a

Hipoteza:
Veće pogodnosti dovode do većeg priliva direktnih stranih investicija

Dok ne probamo ne možemo da znamo!

СРПСКА АКАДЕМИЈА НАУКА И УМЕТНОСТИ
Огранак у Нишу

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