

THE FREE TRADE ZONE REGIME

Differentiated Tax Incentives & benefits granted by the government to promote FDI

▶▶▶ YEARS **1** **2** **3** **4** **5** **6** **7** **8** **9** **10** **11** **12** **13** **14** **15** **16** **17** **18**

REGULAR MANUFACTURING PROJECTS	INSIDE GMA	Initial Investment \$150,000	INCOME TAX 6% \$480,000	INCOME TAX 15% \$600,000	INCOME TAX 30% \$1,800,000
	OUTSIDE GMA	Initial Investment \$100,000	INCOME TAX 0% \$0	INCOME TAX 5% \$200,000	INCOME TAX 15% \$900,000

MEGAPROJECTS* & STRATEGIC SECTOR	INSIDE GMA	*Initial Investment \$10M	INCOME TAX 0% \$0	INCOME TAX 15% \$600,000	INCOME TAX 30% \$1,800,000
	OUTSIDE GMA	*Initial Investment \$10M	INCOME TAX 0% \$0		INCOME TAX 15% \$900,000

ONE CASE TO COMPARE

Annual taxable income for: **\$1,000,000**

\$2,880,000

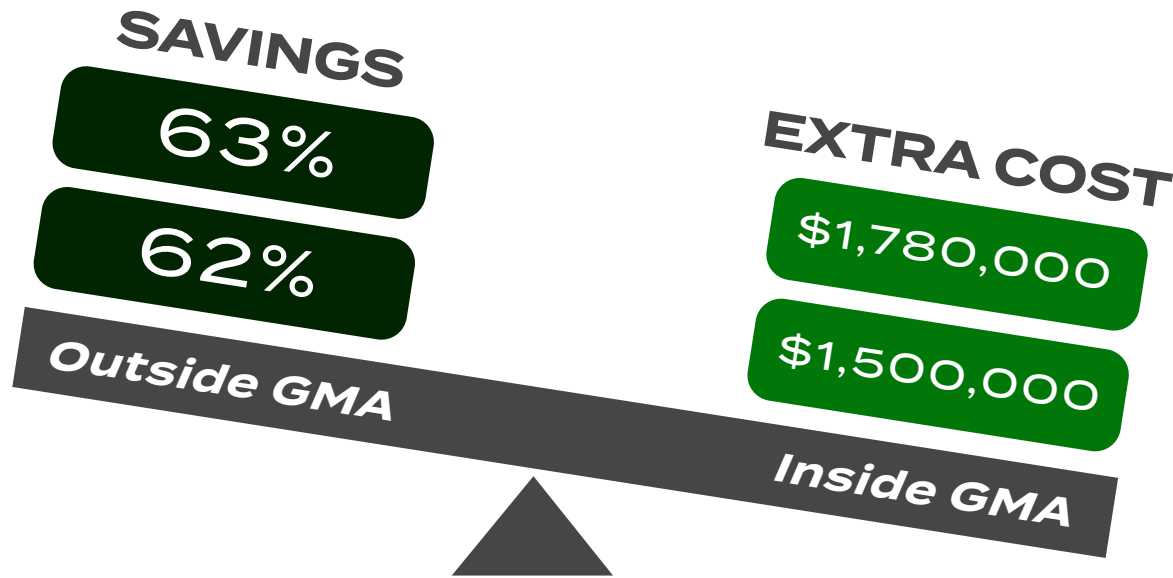
\$1,100,000

\$2,400,000

\$900,000

MORE THAN 100 EMPLOYEES

Renewal periods may be granted if a significant investment is made ▶▶▶▶▶▶▶▶▶▶



Outside GMA the initial investment can be applied to public infrastructure and/or human talent.