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## **Rules on the ceiling of the total of all incentives granted for the development of participation projects in the Special Economic Zones**

On May 9, 2025, under Official Gazette No. 43,124, Resolution 015-25 was published, which regulates the maximum limit of all incentives granted for the development of participation projects in the Special Economic Zones.

This regulation provides for the following:

- ✓ The maximum limit of the incentives granted will be determined annually by the Ministry of Economy and Finance within 15 business days following the end of the official Income Tax (ISLR) declaration period.
- ✓ For the establishment of the maximum limit of the incentives granted to the Special Economic Zones created after 2023, 2024 will be taken as the base year of start.
- ✓ For the base year of the start of the Special Economic Zones created or adapted to the year 2023, the distribution percentage will be 4% of what is collected in 2024, distributed in turn in accordance with the parameters dictated by the National Superintendence of Special Economic Zones.

Finally, this Resolution will be in force from its publication in the Official Gazette.

Official Gazette No. 43,124, dated May 9, 2025, **Resolution 015-25, which contemplates the rules on the maximum limit of the total of all incentives granted for the development of participation projects in the Special Economic Zones.**



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