SHCP

SECRETARÍA DE HACIENDA
Y CRÉDITO PÚBLICO

ESTADOS UNIDOS MEXICANOS

ZEE
ZONAS
ECONÓMICAS
ESPECIALES

Special Economic Zones in Mexico
Opportunities for European Investments

MEXICO'S STRENGTHS

MEXICO IS A RELIABLE AND ATTRACTIVE DESTINATION FOR INVESTMENTS

One of the top 10 destinations for Foreign Direct Investments

An extensive network of free trade agreements

High labor competitiveness and access to strategic markets

Logistical advantages and an excellent business environment

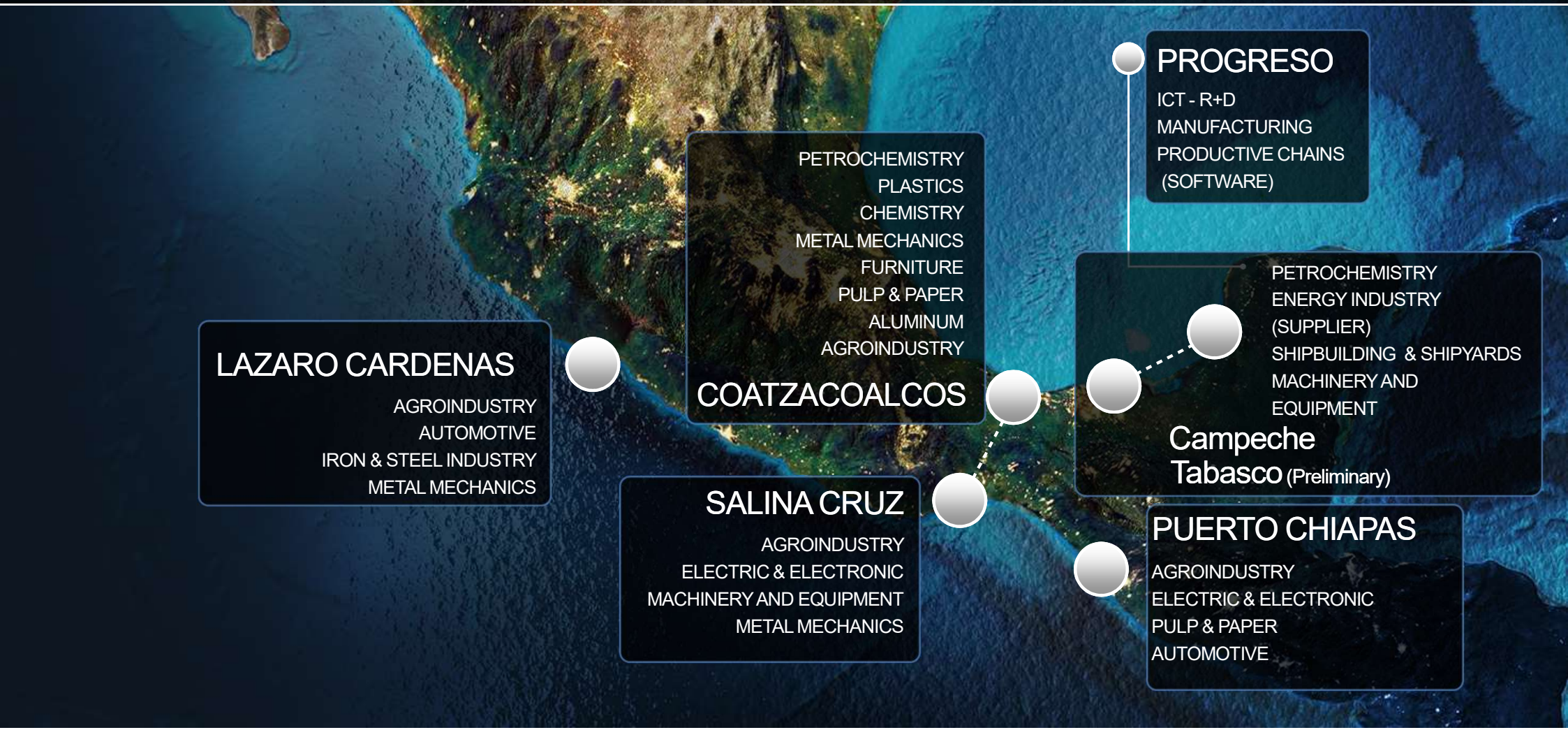
WHAT DISTINGUISHES MEXICAN SEZ?

ITS DELIMITATION, BASED ON TECHNICAL CRITERIA, ALLOWS THE ATTRACTION OF PUBLIC AND PRIVATE INVESTMENTS

1	Delimited larger area where Federal and private SEZ's sections coexist	→ Presidential SEZ Executive Order
2	Federal SEZ's section	→ Developer's permission through public tender
3	Private SEZ's section	→ Developer's permission granted by general and clear technical criteria
4	Enterprises	→ Permission to conduct activity, granted by general and clear technical criteria

SPECIAL ECONOMIC ZONES
Progreso
Coatzacoalcos
Campeche
Lázaro Cárdenas-La Unión
Istmo de Tehuantepec
Tabasco
Salina Cruz
Puerto Chiapas
Decreed SEZ
SEZ with Approved Feasibility Study by the Inter-Ministry Commission

WITH THIS LOGIC, STRATEGIC PRODUCTIVE VOCATIONS WERE IDENTIFIED, BASED ON A ROBUST METHODOLOGY



COMPREHENSIVE APPROACH FOR SEZ IMPLEMENTATION, BASED ON BEST INTERNATIONAL PRACTICES

Global Stimulus Package

One-stop shop to streamline business procedures

Infrastructure investments in regions that will house the SEZs

Investments for the improvement of the urban, social and cultural environment, among others

Development of Human capital and supplier development tailored to the needs of companies

COMPETITIVE INCENTIVES PACKAGE

FEDERAL TAX INCENTIVES

Income Tax

100% Discount the first 10 years, 50% the next 5 years

Enterprises and people with business activity

Special Customs Regime*

Reductions in rights, exemption of taxes to foreign trade, among others.

Training

25% extra deduction for training expenses, for 15 years.

Social Security

Tax credit for health and maternity component of social security fees: 50% for the first 10 years, 25% for the next 5 years.

VAT*

- 0% rate for goods entering the SEZ
- Exemption for transactions inside SEZ
- 16% rate when extracted from SEZ to national territory
- Introducing goods to SEZ will not be considered as imports

Federal Land Rights

Payment exemption of rights for the use or exploitation of Federal properties

ZEE
ZONAS
ECONÓMICAS
ESPECIALES

LOCAL INCENTIVES

PAYROLL TAX

Income tax

PROPERTY TAX

Tax over real state possession

REAL ESTATE TRANSFER TAX

Acquisiton of real state tax

LODGING

Tax over lodging services

STATE AND MUNICIPALITY RIGHTS

Environment
Health
Social Development

State governments and municipalities will grant these exemptions at least with similar rates and terms than those granted by the federation.

NON FISCAL INCENTIVES

- Linking each SEZ with its Area of Influence
- Development Programs: Complementary Public Policies, Infrastructure, Territorial Planning
- Consultation of the Private and Social Sectors (every 5 years)

ENTREPRENEURSHIP

EARLY-STAGES INVESMENT

FINANCING

HOUSING SUPPORT FOR WORKERS

SECTORIAL SUPPOR

SUPPLY CHAINS

INNOVATION (FINANCING AND INCENTIVES)

TRIPLE HELIX MODEL

ONE STOP SHOP TO SIMPLIFY PROCEDURES

We've simplified 1,823 procedures.

- **Global benchmarking to design operation scheme (joint project with the World Bank)**

828 federal & 995 local

- Aimed to reduce **30% of the administrative cost** by 1)reducing time, 2)simplifying procedures and 3)reducing 188 government agency to One Single Window.

SERVICE CLUSTERS: 20 SIGNED AGREEMENTS

Notarios

Contadores

Abogados

Abogados

Agentes Navieros

Bancos

Agentes Aduanales

Autotransporte de Carga

Consultores

Cabotaje

Construcción

Garantías

Traductores

Mujeres Empresarias

SOFOMES

Especialistas Fiscales

Capital Humano

Capital Humano

Capital Humano

Capital Humano

MEXICO'S SEZ INSTITUTIONAL FRAMEWORK AT EVERY LEVEL PROVIDES CERTAINTY TO THE INVESTMENTS.

FEDERAL LEVEL

SEZ FEDERAL LAW
SEZ FEDERAL BYLAW
CREATION OF SEZ DEVELOPMENT FEDERAL AUTHORITY
SEZ INTER-MINISTERIAL COMMISSION
9 INTENTION LETTERS SIGNED BY 9 STATE GOVERNMENTS AND 17 MUNICIPALITIES
9 SEZ STATE LAWS
7 APPROVED TECHNICAL STUDIES
5 SEZ DECLARATION DECREES
3 LOCAL INCENTIVES DECREES
3 COORDINATION AGREMENTS FEDERATION-STATES

LOCAL LEVEL

WORLD BANK GROUP

Join Work with the World Bank for the SEZ legal framework analysis

SEZ OPERATIONAL FRAMEWORK

PRIVATE LAND	PUBLIC (FEDERAL) LAND
Permits and Authorizations Guidelines	Permits and Authorizations Guidelines
Specific Evaluation Criteria	Public Tender for the selection of the Integral Administrator (Developer/Operator)
Investment, employments and surface	Rules, RFP, Evaluation, Ruling
Permit	Permit and Concession

Coordination Agreements

Puerto Chiapas Coatzacoalcos Lázaro Cárdenas – La Unión **19 Decemeber 2017**
Progreso Salina Cruz **17 February 2018**

Development Program

Puerto Chiapas Coatzacoalcos Lázaro Cárdenas – La Unión **20 March 2018**
Progreso **15 May 2018**
Salina Cruz **20 June 2018**

One-Stop Shop Agreement

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