

# Melilla

## Investment Destination



CIUDAD AUTÓNOMA  
DE  
**MELILLA**

**winM**  
INVIERTE EN ÉXITO **wininMelilla**



An aerial photograph of a rugged coastline. On the left, a steep, light-brown rocky cliff features a winding, low stone wall or path that follows the edge of the cliff. The water is a vibrant turquoise color, with darker patches of seaweed or rocks visible beneath the surface. The sky is a deep, clear blue.

**Discover all the advantages  
of the modernist capital of  
the Mediterranean.**

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# Tax Benefits

**[It is well known that drives to a lot of operating company to interest by Melilla as a city to set up are its special tax advantages]**

The Law 6/2018, of 2018 state finance act, “with the aim to contribute to attenuate the effects of his territorial singularity” establishes the tax rate that applies to the Tax on Activities of the Game in City of Melilla with a bonus of the 50 percent.



**Thus, the article number 48.7.2 remains the following reference**

**The types concerning to the companies with fiscal residence in his territories and actually rooted in the Autonomous Cities of Ceuta and Melilla will be:**

- **State sports bets**, impose by the obligations from the Royal Decree 419/1991, of 27 March, which regulates the distribution of the collection and prizes of the State sports bets: 22 percent on the tax base mention on the letter a) of the 6 section of this article.
- **Mutual sports bets, cross & offset; compensation and mutual horse bets; other cross & offset of mutual bets**: 10 percent on the tax base mention on the letter b) of the 6 section of this article.
- **Raffles**: 10 percent on the tax base mention on the letter b) of the 6 section of this article., except the declared of public or charitable utility that it pay tribute to the 2,5 percent of the same tax base.
- **Competition and other games**: 10 percent on the tax base mention on the letter b) of the 6 section of this article.
- **Random combinations with advertising or promotional ends**: 5 percent on the same tax base mention on 6 section of this article.

Likewise, we have the maximum legal certainty regarding the definition of the “operating company really based on Melilla” for the purpose of applying the mentioned bonus, since this question has been resolved by binding consul to the General Direction of Tributes, since this issue has been resolved by Taxes Administration, which concludes that the consideration of a operating company really based in the Autonomous City of Melilla would require thegathering of the following requirements:

- That more than 50 percent of the workers of the companies, that is, of his staff, are ascribed to his headquarters in Ceuta or Melilla and having there his usual residence.
- That more than the 50 percent of the total staff cost of the company (Payroll) it correspond to the employees belong to his headquarters in Ceuta or Melilla and having there his usual residence.
- That the set of services received by other companies belonging to the group (group services) does not exceed 50 percent of the total staff cost of the company, and this the other companies belonging to the group.

## FISCAL DISCOUNTS

But also, any natural person or legal entity with residence in Melilla will benefit from the following tax advantages:

- 50% discount on Societies Tax.
- 60% discount on the Income Tax, for the income earned in the city of Melilla.
- 50% discount on the Inheritance Tax, increasing the bonus discount to 99% when the successor are the spouse, ancestors or descendants.
- 50% discount on Patrimonial Transmissions and Documented Legal Acts.
- 75% discount on Heritage Tax.
- 50% discount on Municipal Taxes.



## INDIRECTEC TAXATION

In Melilla, VAT is not taxed. Instead, a local tax (IPSI) with a reduced rate of 0.50% is applied for the following services:

- Advertising and marketing services.
- Services provided electronically.
- The accessory and complementary management services for carrying out the gaming activities that constitute the taxable facts of the taxes on the game and random combinations.

So that, an entrepreneur who performs online gaming activities and is established in Melilla will be taxed by IPSI instead of VAT for the services provided by the recipient (advertising, services provided electronically, and game accessories).

## LABOUR ADVANTAGES

- 50% Discounts on the employer’s contribution to Social Security.

## EXAMPLE

It pays a 353 % less taxes for being in Melilla. An online game operator has contracted an advertising campaign for € 1.000.000; and, it has received services provided electronically for € 600.000. The tax base that is taxed in the game tax for the year has been € 2.000.000.

ESTABLISHED	INDIRECT IMPOSITION IPSI/VAT (1)	GAME TAX (2)	Totals
Melilla	8.000€	200.000€	208.000€
Peninsula	336.000€	400.000€	736.000€

(1) Melilla 0,5 % IPSI; Peninsula 21 % VAT.

(2) Melilla 10 % Game Tax; Peninsula 20%



# Communications

**[Melilla has an airport where it operates one international company, Air Nostrum. Daily they connect the Autonomous City with Madrid and Málaga, two of the airports with more traffic on the European continent and, therefore, with countless connections ]**

This allows Melilla to be just 1 hour and 45 minutes from the capital of Spain, time that is significantly reduced in the connection to the Pablo Picasso Airport in Málaga, which is less than 40 minutes away. However, throughout the year the city is communicated by direct flight with the cities of Barcelona, Seville, Granada and Almería, which are added in the summer months Palma de Mallorca and the Canary Islands.

On the other hand, Melilla is connected to the peninsula by boat, through two companies that provide daily service with the harbour in Malaga, Motril and Almería.

**Decide to use the plane or the boat, if you are a resident in the city you will benefit from the 75% bonus on the amount of these tickets**, so the trips to the rest of Spain (and from there to anywhere in the world) will be always fast, comfortable and very affordable.

## Infrastructures

**[With a future and strategic vision of the , the City has worked for years to develop infrastructure created specifically for the promotion of technological development]**

In June 2017 Melilla already had 100% coverage of FTTH (Fiber to the home). In this way, for a few years it is possible to have FTTH fiber connection at any point in the urban area of Melilla, being possible to choose for any business any place in any neighborhood of the city without the conditioning of the availability of connectivity.

The differentiating aspect with respect to other territories, since the end of 2014, Melilla has had a second fiber optic cable owned by the Autonomous City, which has become the main means of communication of data traffic passing through the City, leaving simply as redundant and in the background the cable that historically connected our City with the peninsula. Currently, only a couple of fibers of the total of 24 available are used, which gives an idea of the transmission capabilities offered by this infrastructure.

In March 2015, the Technology Center was inaugurated, as a driving center to implement and develop initiatives that allow creating a fabric in the information society and new technologies field. The Technology Center has classrooms, laboratories and business incubators, in which research projects and initiatives that allow transfer of innovation to the business sector can be developed in a favorable environment.





# Training

**[For years the Autonomous City has strongly supported training as a necessary engine of the local economy, which has gained more importance in the field of the Information Society]**

In this way, the Autonomous City of Melilla has put into operation the **PROGRAM OF HIGHER CAPITAL TRAINING AND RECOVERY IN THE FIELD OF ICT IN THE AUTONOMOUS CITY OF MELILLA**, initiated in the 2018-2019 academic year and lasting three years, that is, until 2021. The objective is the realization of a total of 9 masters and 3 specialization courses, all of them in the field of ICT.

In addition, Proyecto Melilla, SAU (PROMESA) offers the unemployed in the city professional training itineraries, with professional certificates and in some cases, in which there is no certificate of professionalism in the City, with professionalizing certificates, with the same modules and teaching loads as the professional.

Equally, training-employment itineraries are being carried out for graduates of medium-grade PT, higher-level PT and University graduates of any of the existing branches, in which, in addition to pursuing an expert-type training itinerary with transversal subjects to the training, they perform six months of paid internships in companies in the specialty sector, an itinerary that is being very successful both with the unemployed and with companies.

Another training offered by PROMESA is the training for employment, in certain sectors in which a very specific training is needed AD-HOC TRAINING, requested by one or several companies, as long as they present a commitment to insert a certain percentage of the course to be taken, which will be completely free for the company and the unemployed, subsidized 100% by PROMESA. This training will be requested by the company that needs to hire the unemployed with a specific training, whose training itinerary will be agreed with the company, so that the unemployed have the required.



# Labor and Bussines Guidance

[PROMESA has a Labor and Business Guidance office, with qualified personnel who manage a Labor Intermediation platform, called Melilla Orienta, which has more than 8,000 people registered on it, more than 500 companies and institutions, as well as as 64 career counselors, who are in contact]

Company is also authorized by the SPEE as a placement agency, so it also engages in labor intermediation. To proceed with the demand for candidates, the company will be contacted with the guidance office that will register it in the system in order to publish the profiles that are requested, both on the platform [www.melillaorienta.org](http://www.melillaorienta.org), as in the different profiles available on social networks

## Contracting Aid

PROMESA can subsidize both:  
New registrations as self-employed workers, provided that hold leadership and management functions, with a help of 5,000 euros. In the case of women under 35 years of age, long-term stops duration and over 45 years of age will be subsidized with an amount fixed of 7,000 euros.



The hiring of workers for another’s account. (Possible modification after reform labor)

- Indefinite Contracts.
- Temporary contracts with a duration of 24 months.
- Conversion of temporary contracts to indefinite contracts, will be subsidized with a amount of 6,000.00 euros.
- Conversion of temporary contracts to indefinite contracts.

These grants range from 4,000 euros to 7,700, depending on the type of contract and working day, provided that the requirements established in the regulations are met regulatory.

## OTHER AID MANAGED BY PROMESA

	BENEFICIARY	SMALL BUSSINES AND SMALL AND MEDIUM SIZED BUSINESSES (SMB)	AVERAGE	EMPLOYMENT GENERATION	MAXIMUM AID
Aid for Investment with job creation	SMB	45,00%	35,00%	Yes	45,00%
Aid for Investment Small business	Small business	40,00%	-	No	40,00% Or Until 30,000€
Aid for Investment : Companies that obtainor improve their quiality systems	SMB	40,00%	40,00%	No	40.000,00€
Aid for Creation,expansion and diversification	SMB	40,00%	40,00%	Yes	40,00% Or Until 30,000€

NOTE: All these aids can be modified







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