

ZES SUMMARY SHEET

ZES	ELIGIBILITY CRITERIA
Diamniadio Integrated Industrial Park	<ul style="list-style-type: none"> ❖ To be a company under Senegalese law in the sector of non-polluting, labor-intensive, export-oriented or import-substitution industries. The following activities are mostly allowed: <ul style="list-style-type: none"> ▪ assembly and packaging, ▪ agri-food, ▪ tailoring, ▪ building materials, ▪ information and communication technologies, ▪ electricity and electronics, ▪ logistics, ▪ related services. ❖ Achieve at least 50% of the turnover from exports; ❖ Create, from the first year of operation, at least 5 direct jobs for every 100 m² of occupied industrial building; ❖ To make a minimum investment of five hundred million (500,000,000) CFA francs.
Diass Special Economic Zone	<ul style="list-style-type: none"> ❖ To be a company under Senegalese law in the sector of non-polluting, labor-intensive industries. The following activities are mostly allowed: <ul style="list-style-type: none"> ▪ Industry, ▪ agribusiness, ▪ information and communication technologies, ▪ tourism, ▪ the provision of medical services, ▪ services. ❖ Achieve at least 60% of the turnover from exports; ❖ Create at least 150 direct jobs during the first year of operation; ❖ Make a minimum investment of one hundred million (100,000,000) CFA francs.
Sandiara Special Economic Zone	<ul style="list-style-type: none"> ❖ Be a company under Senegalese law in the sector of digital activities and non-polluting, labor-intensive, export-oriented or import-substitution industries. The following activities are mostly allowed: <ul style="list-style-type: none"> ▪ Industry; ▪ agribusiness; ▪ aquaculture; ▪ poultry farming; ▪ information and communication technologies; ▪ the tannery industry; ▪ logistics;

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	<ul style="list-style-type: none"> ▪ energy; ▪ services. <ul style="list-style-type: none"> ❖ Achieve at least 50% of the turnover from exports; ❖ Create, from the first year of operation, at least 5 direct jobs per 100 m² of occupied industrial building; ❖ To welcome at least 10 students from the Sandiara Technical Vocational High School annually, as part of their work-study training, starting in the second year of practice; ❖ Make an investment of at least five hundred million (500,000,000) CFA francs during the first 3 years of operation.
ZES INCENTIVES	
Tax benefits	<ul style="list-style-type: none"> ❖ Exemption from land taxes on built and unbuilt properties (land and buildings) owned in the special economic zone; ❖ Exemption from the flat-rate contribution payable by the employer (CFCE) or any other tax based on salaries paid by companies and borne by them; ❖ Exemption from the flat-rate minimum corporate tax; ❖ Corporate tax at the rate of 15% on the taxable profit determined in accordance with the provisions of the General Tax Code. In the event that an exempt company achieves part of its turnover in the national customs territory, an additional tax of 3% is applied to it on this part of the turnover achieved within the borders; ❖ Exemption from the tax on income from securities levied by the company on dividends distributed; ❖ Exemption from the local economic contribution (ex patente); ❖ Exemption from the special tax on passenger cars; ❖ Exemption from registration and stamp duties due on deeds of incorporation and amendment of the articles of association of companies, rentals of immovable property owned in the SEZ, as well as deeds relating to the purchase, sale or pledge of assets.
Customs benefits	Right of admission free of all duties and taxes provided for in the customs cordon, with the exception of Community levies on goods, products, raw materials, equipment, other goods and services, and the duty on the export of the same goods free of all such duties and taxes, outside the national territory.
Benefits	Derogation from the common rules on labour law
Advantages of foreign exchange regulations	<ul style="list-style-type: none"> ❖ Possibility of carrying out capital operations in accordance with the foreign exchange regulations in force within the West African Economic and Monetary Union (WAEMU); ❖ Freedom to make payments abroad;